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***Taxable Sales  
In California  
(Sales & Use Tax)***

***2010 Third Quarter***



*Taxable Sales in California* is a quarterly report on retail sales activity in California, as measured by transactions subject to sales and use tax. The report includes data about statewide taxable sales by type of business as well as data about taxable sales in all California cities and counties.

The following factors should be considered when using these data:

1. Total taxable transactions do not necessarily indicate the gross sales of stores dealing in taxable items. Only sales subject to sales or use tax are tabulated; excluded are sales for resale, sales of nontaxable items such as food for home consumption and prescription medicines, and taxable sales disclosed by Board audits.
2. Some businesses dealing primarily in nontaxable activities, such as services, manufacturing, contracting, or wholesaling, either sell some merchandise that is subject to sales tax or use some items that were purchased ex-tax and on which use tax must be paid. Such transactions are included in the tabulations.
3. Data are compiled by type of store but cannot be broken down by commodity.
4. Businesses are classified according to their principal line of merchandise or service.

Readers are invited to submit comments and suggestions designed to improve this publication to:

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# TAXABLE SALES IN CALIFORNIA

## THIRD QUARTER 2010

Taxable sales in California totaled \$121.3 billion in the third quarter of 2010, up \$5.8 billion (or 5.0 percent) from the same quarter the previous year. Personal income kept pace with taxable sales, increasing 5.0 percent over the same period (see chart).

In constant dollar terms, taxable sales increased 4.2 percent from the same quarter the previous year. The California Taxable Sales Deflator, which measures the rate of change of all taxable sales in the State, was up 0.7 percent. In comparison, the California Consumer Price Index, which measures the rate of change of common consumer goods, was up 0.9 percent.

All of the State's 10 largest cities posted increases in taxable sales this quarter, over the same quarter the year before. Long Beach, the seventh most populous city, had the largest improvement, gaining \$138.4 million over the previous year, an increase of 12.1 percent. Next was San Jose, the third largest city by population, where taxable sales increased \$262.6 million, for a gain of 9.9 percent. Bakersfield (9<sup>th</sup> largest) and San Francisco (4<sup>th</sup> largest) posted gains of 7.8 and 7.1 percent, respectively. Taxable sales in Los Angeles, the largest city, increased by a modest 3.2 percent. The State Capitol and 6<sup>th</sup> largest city, Sacramento, posted the lowest gain of the 10 largest cities at 1.2 percent.

Regionally, the San Joaquin Valley, the San Francisco Bay Area, and the Central Coast all posted gains of over 6 percent from the year before. Taxable sales in the other regions were positive as well.

Sales at gasoline stations dominated the other major industries in growth, increasing \$955 million, or 8.7 percent over the same quarter last year. With consumption growing slowly and a modest 3.1 percent increase in the price per gallon of gasoline, an analysis of these accounts indicates this growth was due to an increase in sales at these establishments of items other than fuel.

Clothing and Accessories stores showed an increase in taxable sales of \$402.4 million, up 6.5 percent over the same quarter the year before. General Merchandise, which represents the largest non-durable retail category, had an overall increase of 5.5 percent (or \$561.3 million).

Motor Vehicle Parts and Dealer Sales were flat this quarter, posting only a 0.1 percent gain. Sales were buoyed by Used Car Dealer Sales, which increased 12.3 percent, but held back by losses in New Car Dealers (-1.9 percent) and Other Motor Vehicle Dealer sales (which include RVs, motorcycles, boats, and aircraft), which decreased by 5.6 percent.

Sales for "All Other Outlets", which represents manufacture and wholesale, grew by \$2.6 billion, a gain of 7.1 percent over the same quarter last year. This sector was buoyed by Manufacturing, growing 9.9 percent, and Wholesale Trade, growing at 7.4 percent. Pulling down this sector were Finance and Insurance, decreasing 10.6 percent, and Healthcare and Social Assistance, decreasing 6.4 percent.



**TABLE 1. STATEWIDE TAXABLE SALES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

NAICS	Type of business	Number of permits on July 1, 2010	Taxable transactions			Per capita taxable transactions a/	
			Amount (in thousands)	Percent of total	Percent change from year to year	2010	2009
	Retail and Food Services						
441	Motor Vehicle and Parts Dealers	32,727	12,334,460	10.17	0.1	317.68	320.22
44111	New Car Dealers	2,300	8,932,272	7.36	-1.9	230.05	236.58
44112	Used Car Dealers	7,339	1,248,655	1.03	12.3	32.16	28.91
4412	Other Motor Vehicle Dealers	3,283	622,578	.51	-5.6	16.03	17.14
4413	Auto. Parts, Accessories and Tire Stores	19,805	1,530,955	1.26	5.8	39.43	37.60
442	Furniture and Home Furnishings Stores	18,252	2,208,892	1.82	5.2	56.89	54.59
4421	Furniture Stores	8,505	1,328,176	1.09	7.1	34.21	32.24
4422	Home Furnishings Stores	9,747	880,716	.73	2.4	22.68	22.34
443	Electronics and Appliance Stores	21,984	3,240,470	2.67	4.9	83.46	80.29
44311	Appliance, T.V., and Other Electronics Stores	9,319	1,884,265	1.55	2.7	48.53	47.67
44312	Computer and Software Stores	11,627	1,278,572	1.05	8.3	32.93	30.67
44313	Camera and Photographic Supplies Stores	1,038	77,633	.06	3.6	2.00	1.95
444	Bldg. Matrl. and Garden Equip. and Supplies	17,035	6,409,608	5.28	4.0	165.08	160.18
4441	Building Material and Supplies Dealers	11,608	5,803,894	4.78	3.8	149.48	145.25
4442	Lawn and Garden Equip. and Supplies Stores	5,427	605,713	.50	5.4	15.60	14.93
445	Food and Beverage Stores	29,900	5,729,160	4.72	0.4	147.56	148.35
44511	Supermarkets and Other Grocery Stores	12,185	4,232,655	3.49	-1.8	109.01	112.06
44512	Convenience Stores	4,873	584,804	.48	12.8	15.06	13.48
4452	Specialty Food Stores	6,801	155,001	.13	7.5	3.99	3.75
4453	Beer, Wine, and Liquor Stores	6,041	756,700	.62	3.1	19.49	19.07
446	Health and Personal Care Stores	21,188	2,306,075	1.90	4.0	59.39	57.60
44611	Pharmacies and Drug Stores	5,524	1,527,973	1.26	0.4	39.35	39.54
44612-44619	Health and Personal Care Stores	15,664	778,101	.64	11.9	20.04	18.06
447	Gasoline Stations	10,096	11,973,554	9.87	8.7	308.38	286.38
448	Clothing and Clothing Accessories Stores	65,734	6,590,509	5.43	6.5	169.74	160.83
44811	Men's Clothing Stores	2,605	194,558	.16	3.8	5.01	4.87
44812	Women's Clothing Stores	10,516	1,033,526	.85	3.4	26.62	25.97
44813-44819	Family Clothing Stores, Accessories, and Other Stores	35,868	4,093,567	3.37	8.0	105.43	98.51
4482	Shoe Stores	5,184	685,710	.57	6.5	17.66	16.74
4483	Jewelry, Luggage, and Leather Goods Stores	11,561	583,148	.48	2.8	15.02	14.74
451	Sporting Goods, Hobby, Book, and Music Stores	27,724	2,577,634	2.12	2.5	66.39	65.36
45111	Sporting Goods Stores	8,969	1,051,904	.87	2.9	27.09	26.56
45112-45114	Hobby, Toy and Musical Instrument Stores	7,078	779,089	.64	4.3	20.07	19.42
4512	Book, Periodical, and Music Stores	11,677	746,641	.62	0.1	19.23	19.39
452	General Merchandise Stores	15,684	10,839,159	8.93	5.5	279.17	267.12
453	Miscellaneous Store Retailers	118,369	4,055,890	3.34	1.8	104.46	103.57
4531	Florists	4,950	93,477	.08	-2.0	2.41	2.48
45321	Office Supplies and Stationery Stores	2,315	1,076,510	.89	-0.2	27.73	28.05
45322	Gift, Novelty, and Souvenir Stores	17,356	335,331	.28	2.0	8.64	8.55
4533	Used Merchandise Stores	13,841	167,995	.14	4.5	4.33	4.18
4539	Other Miscellaneous Store Retailers	79,907	2,382,577	1.96	2.7	61.36	60.32
454	Nonstore Retailers	178,056	665,736	.55	1.4	17.15	17.06
722	Food Services and Drinking Places	92,370	13,120,098	10.81	3.8	337.91	328.56
7221	Full-Service Restaurants	31,629	6,548,583	5.40	3.7	168.66	164.20
7222	Limited-Service Eating Places	49,502	5,754,224	4.74	4.1	148.20	143.67
7223	Special Food Services	8,414	547,917	.45	4.4	14.11	13.64
7224	Drinking Places (Alcoholic Beverages)	2,825	269,373	.22	-0.7	6.94	7.05
	Total Retail and Food Services	649,119	82,051,243	67.63	4.0	2,113.26	2,050.12
	All Other Outlets						
11	Agriculture, Forestry, Fishing and Hunting	2,041	160,608	.13	1.6	4.14	4.11
21	Mining, Quarrying, and Oil and Gas Extraction	384	207,506	.17	-4.3	5.34	5.63
22	Utilities	605	160,914	.13	115.6	4.14	1.94
23	Construction	15,060	1,802,567	1.49	1.6	46.43	46.10
31 - 33	Manufacturing	52,515	8,790,676	7.25	9.9	226.41	207.93
42	Wholesale Trade	88,457	13,773,794	11.35	7.4	354.75	333.25
48 - 49	Transportation and Warehousing	3,423	295,078	.24	-1.2	7.60	7.76
51	Information	6,081	2,270,837	1.87	15.8	58.49	50.97
52	Finance and Insurance	3,074	537,602	.44	-10.6	13.85	15.63
53	Real Estate and Rental and Leasing	22,973	4,178,343	3.44	1.4	107.61	107.05
54	Professional, Scientific, and Technical Services	35,936	1,143,171	.94	10.0	29.44	27.01
55	Management of Companies and Enterprises	59	19,451	.02	-5.2	0.50	0.53
56	Adm. and Support and Waste Mgmt. and Remediation	14,479	506,133	.42	5.2	13.04	12.50
61	Educational Services	6,721	316,905	.26	3.3	8.16	7.97
62	Health Care and Social Assistance	6,426	264,712	.22	-6.4	6.82	7.35
71	Arts, Entertainment, and Recreation	5,326	667,949	.55	3.6	17.20	16.76
721	Accommodation	2,392	804,516	.66	3.8	20.72	20.14
81	Other Services (except Public Administration)	61,696	1,648,462	1.36	3.4	42.46	41.41
92	Public Administration	1,137	123,149	.10	5.3	3.17	3.04
Others	Others	143	1,606,232	1.32	17.0	41.37	35.68
	Total All Other Outlets	328,928	39,278,606	32.37	7.1	1,011.63	952.77
	Total All Outlets	978,047	121,329,849	100.00	5.0	3,124.89	3,002.89
	Historical Data						
	Comparable data for total all outlets:						
	2005	1,057,829	139,230,558		10.1	3,773.25	
	2006	1,048,358	142,411,630		2.3	3,820.61	
	2007	1,032,920	139,824,975		-1.8	3,713.30	
	2008	1,034,675	135,983,432		-2.7	3,563.92	
	2009	953,851	115,541,195		-15.0	3,002.89	

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NOTE: Detail may not compute to total due to rounding.



**TABLE 2. TAXABLE SALES, BY COUNTY, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

County	Sales tax permits as of July 1, 2010			Taxable transactions				
	Incorporated cities	Outside incorporated cities	Total	Incorporated cities	Outside incorporated cities	Unallocated b/	Total	Percent change year to year
Alameda	38,416	1,932	40,348	\$4,639,848	\$163,674	\$677,447	\$5,480,968	6.5
Alpine	--	68	68	--	2,076	2,904	4,980	0.6
Amador	680	718	1,398	25,150	55,090	9,750	89,990	2.4
Butte	4,352	1,609	5,961	495,063	73,909	66,743	635,716	6.3
Calaveras	181	1,344	1,525	14,571	49,290	11,428	75,289	5.4
Colusa	283	218	501	35,398	37,119	11,826	84,343	-28.4
Contra Costa	19,041	2,743	21,784	2,430,839	201,324	377,465	3,009,628	0.2
Del Norte	245	321	566	25,095	22,153	10,629	57,877	4.3
El Dorado	1,385	4,317	5,702	153,154	206,835	55,663	415,653	3.5
Fresno	16,250	3,100	19,350	2,041,745	296,559	271,324	2,609,629	2.8
Glenn	398	287	685	40,734	20,073	10,146	70,952	5.0
Humboldt	2,756	1,886	4,642	288,923	104,645	46,961	440,529	6.1
Imperial	3,023	409	3,432	351,903	44,329	65,508	461,739	12.8
Inyo	398	299	697	45,464	26,523	10,546	82,533	-2.5
Kern	10,192	5,653	15,845	1,580,866	829,914	316,059	2,726,839	10.5
Kings	1,713	369	2,082	222,516	41,416	39,290	303,222	1.9
Lake	558	1,201	1,759	54,991	50,623	21,565	127,179	5.6
Lassen	274	314	588	31,238	16,453	15,106	62,798	7.0
Los Angeles	256,768	14,525	271,293	25,372,380	1,047,465	3,059,759	29,479,604	4.1
Madera	1,230	1,656	2,886	140,469	138,604	40,658	319,731	11.4
Marin	8,487	1,755	10,242	797,194	82,503	95,478	975,175	3.7
Mariposa	--	647	647	--	50,112	4,268	54,380	-1.1
Mendocino	1,538	2,167	3,705	165,202	103,253	26,769	295,224	3.1
Merced	2,754	917	3,671	368,896	115,339	68,436	552,671	4.1
Modoc	156	165	321	12,244	4,986	5,216	22,446	0.1
Mono	360	221	581	37,087	19,027	10,384	66,498	11.1
Monterey	7,220	2,984	10,204	1,012,944	210,439	124,790	1,348,172	4.9
Napa	3,649	1,499	5,148	387,304	151,803	71,571	610,678	6.5
Nevada	1,874	2,064	3,938	190,765	42,876	43,006	276,647	4.4
Orange	90,403	1,644	92,047	10,748,769	168,638	1,182,750	12,100,157	4.6
Placer	7,934	3,505	11,439	1,122,406	285,100	140,395	1,547,901	3.0
Plumas	105	862	967	4,475	42,822	13,091	60,388	12.7
Riverside	39,158	6,530	45,688	4,398,964	612,867	539,986	5,551,817	3.1
Sacramento	21,362	11,427	32,789	2,439,641	1,296,440	559,061	4,295,141	2.6
San Benito	891	353	1,244	67,776	44,930	16,545	129,251	6.6
San Bernardino	41,886	5,676	47,562	5,270,212	391,392	593,561	6,255,165	6.4
San Diego	71,387	11,807	83,194	9,025,440	485,058	1,132,822	10,643,320	4.6
San Francisco	26,896	--	26,896	3,434,161	--	--	3,434,161	7.1
San Joaquin	10,078	2,555	12,633	1,442,122	316,170	223,226	1,981,518	6.9
San Luis Obispo	6,054	3,371	9,425	678,264	253,403	88,548	1,020,215	15.5
San Mateo	17,348	1,631	18,979	2,349,604	348,387	336,267	3,034,258	5.8
Santa Barbara	9,819	2,479	12,298	1,078,750	135,637	145,942	1,360,329	3.0
Santa Clara	42,238	1,345	43,583	6,682,453	96,847	1,030,328	7,809,628	11.8
Santa Cruz	4,483	3,739	8,222	473,940	184,875	64,974	723,790	3.9
Shasta	3,611	1,841	5,452	471,048	79,904	61,248	612,200	4.1
Sierra	22	97	119	950	2,613	1,443	5,006	4.6
Siskiyou	1,151	664	1,815	82,299	17,689	23,321	123,308	4.6
Solano	7,370	469	7,839	1,119,272	47,552	162,623	1,329,447	-2.1
Sonoma	11,273	6,030	17,303	1,258,298	298,150	155,861	1,712,308	5.8
Stanislaus	7,606	2,275	9,881	1,085,133	312,965	166,555	1,564,653	5.0
Sutter	1,480	462	1,942	222,291	58,789	31,196	312,276	5.5
Tehama	733	711	1,444	117,959	20,645	20,975	159,578	10.0
Trinity	--	560	560	--	19,603	3,564	23,167	12.8
Tulare	6,149	2,285	8,434	846,003	154,211	123,141	1,123,355	11.0
Tuolumne	592	1,345	1,937	50,809	74,500	15,550	140,859	0.0
Ventura	20,539	1,883	22,422	2,248,188	89,515	255,534	2,593,237	3.0
Yolo	3,628	407	4,035	595,501	70,961	89,868	756,331	1.2
Yuba	398	857	1,255	41,599	55,775	17,945	115,319	-0.4
Statewide	--	--	7,074	--	--	70,676	70,676	-43.9
<b>TOTAL</b>	<b>838,775</b>	<b>132,198</b>	<b>978,047</b>	<b>\$98,318,310</b>	<b>\$10,173,848</b>	<b>\$12,837,691</b>	<b>\$121,329,849</b>	<b>5.0</b>
<b>HISTORICAL DATA</b>								
2005	903,643	145,889	1,057,829	\$113,047,227	\$11,856,948	\$14,326,383	\$139,230,558	10.1
2006	896,173	143,867	1,048,358	115,821,923	12,185,349	14,404,358	142,411,630	2.3
2007	882,380	142,371	1,032,920	113,484,472	11,681,088	14,659,415	139,824,975	-1.8
2008	884,892	141,980	1,034,675	109,659,846	12,160,734	14,162,852	135,983,432	-2.7
2009	816,204	130,561	953,851	94,252,832	9,718,380	11,569,983	115,541,195	-15.0

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NOTE: Detail may not compute to total due to rounding.



**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	ALAMEDA		BUTTE		CONTRA COSTA		EL DORADO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>1,204</b>	<b>565,663</b>	<b>237</b>	<b>57,254</b>	<b>697</b>	<b>319,969</b>	<b>187</b>	<b>37,536</b>
New Car Dealers	100	437,230	19	36,595	63	251,493	13	25,862
Used Car Dealers	314	47,250	50	4,437	184	22,631	28	2,514
Other Motor Vehicle Dealers	120	26,233	32	3,856	68	7,609	23	810
Auto. Parts, Accessories and Tire Stores	670	54,949	136	12,366	382	38,235	123	8,349
<b>Furniture and Home Furnishings Stores</b>	<b>676</b>	<b>108,656</b>	<b>99</b>	<b>7,672</b>	<b>447</b>	<b>56,710</b>	<b>93</b>	<b>3,579</b>
Furniture Stores	295	72,961	37	3,491	188	26,220	32	1,078
Home Furnishings Stores	381	35,695	62	4,181	259	30,490	61	2,500
<b>Electronics and Appliance Stores</b>	<b>959</b>	<b>136,669</b>	<b>132</b>	<b>15,122</b>	<b>487</b>	<b>84,866</b>	<b>113</b>	<b>3,635</b>
Appliance, T.V., and Other Electronics Stores	313	82,311	56	10,490	170	59,753	34	1,310
Computer and Software Stores	614	52,833	72	4,580	299	24,279	74	2,279
Camera and Photographic Supplies Stores	32	1,525	4	52	18	834	5	46
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>618</b>	<b>293,138</b>	<b>190</b>	<b>53,705</b>	<b>391</b>	<b>186,597</b>	<b>148</b>	<b>33,318</b>
Building Material and Supplies Dealers	486	272,957	125	45,527	272	163,962	96	28,104
Lawn and Garden Equip. and Supplies Stores	132	20,181	65	8,178	119	22,634	52	5,214
<b>Food and Beverage Stores</b>	<b>1,345</b>	<b>216,023</b>	<b>155</b>	<b>39,906</b>	<b>620</b>	<b>164,080</b>	<b>142</b>	<b>36,909</b>
Supermarkets and Other Grocery Stores	593	152,889	74	33,312	274	122,998	52	32,104
Convenience Stores	218	16,680	24	2,396	119	15,634	21	2,067
Specialty Food Stores	261	5,728	33	435	118	3,962	28	591
Beer, Wine, and Liquor Stores	273	40,725	24	3,764	109	21,487	41	2,148
<b>Health and Personal Care Stores</b>	<b>654</b>	<b>102,013</b>	<b>112</b>	<b>11,240</b>	<b>423</b>	<b>62,857</b>	<b>83</b>	<b>10,087</b>
Pharmacies and Drug Stores	153	69,938	44	9,051	102	47,446	18	8,675
Health and Personal Care Stores	501	32,075	68	2,189	321	15,410	65	1,411
<b>Gasoline Stations</b>	<b>420</b>	<b>447,805</b>	<b>83</b>	<b>63,882</b>	<b>323</b>	<b>332,456</b>	<b>53</b>	<b>60,802</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>2,214</b>	<b>222,931</b>	<b>257</b>	<b>19,992</b>	<b>1,269</b>	<b>157,709</b>	<b>265</b>	<b>12,606</b>
Men's Clothing Stores	86	6,457	5	854	57	5,202	6	#
Women's Clothing Stores	331	32,821	44	4,058	207	23,594	28	2,019
Family Clothing Stores, Accessories, and Other Stores	1,130	145,119	137	10,985	626	100,606	158	9,627 #
Shoe Stores	152	25,717	20	2,754	89	15,231	5	237
Jewelry, Luggage, and Leather Goods Stores	515	12,817	51	1,341	290	13,077	68	723
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>1,116</b>	<b>124,792</b>	<b>198</b>	<b>18,641</b>	<b>628</b>	<b>72,985</b>	<b>183</b>	<b>5,825</b>
Sporting Goods Stores	245	45,334	90	6,168	203	28,972	86	4,245
Hobby, Toy and Musical Instrument Stores	298	34,815	41	3,972	159	26,575	26	610
Book, Periodical, and Music Stores	573	44,642	67	8,502	266	17,439	71	971
<b>General Merchandise Stores</b>	<b>507</b>	<b>406,599</b>	<b>49</b>	<b>77,919</b>	<b>232</b>	<b>329,230</b>	<b>44</b>	<b>25,907</b>
<b>Miscellaneous Store Retailers</b>	<b>5,229</b>	<b>220,943</b>	<b>750</b>	<b>20,424</b>	<b>3,037</b>	<b>95,291</b>	<b>835</b>	<b>14,715</b>
Florists	223	3,633	16	281	126	1,786	24	347
Office Supplies and Stationery Stores	76	90,050	6	2,759	50	16,154	9	2,251
Gift, Novelty, and Souvenir Stores	514	10,338	128	1,256	288	5,348	196	2,791
Used Merchandise Stores	399	6,642	127	1,641	187	4,023	64	1,348
Other Miscellaneous Store Retailers	4,017	110,280	473	14,487	2,386	67,980	542	7,978
<b>Nonstore Retailers</b>	<b>6,976</b>	<b>16,087</b>	<b>1,277</b>	<b>2,801</b>	<b>3,777</b>	<b>10,003</b>	<b>1,300</b>	<b>4,298</b>
<b>Food Services and Drinking Places</b>	<b>4,323</b>	<b>504,013</b>	<b>539</b>	<b>55,985</b>	<b>2,092</b>	<b>281,880</b>	<b>482</b>	<b>51,230</b>
Full-Service Restaurants	1,378	230,688	199	25,898	708	136,301	198	29,004
Limited-Service Eating Places	2,305	227,113	267	26,605	1,124	127,815	247	20,451
Special Food Services	459	29,345	46	1,118	169	7,091	24	996
Drinking Places (Alcoholic Beverages)	181	16,867	27	2,365	91	10,674	13	780
<b>Total Retail and Food Services</b>	<b>26,241</b>	<b>3,365,332</b>	<b>4,078</b>	<b>444,543</b>	<b>14,423</b>	<b>2,154,634</b>	<b>3,928</b>	<b>300,447</b>
<b>All Other Outlets</b>	<b>14,107</b>	<b>2,115,637</b>	<b>1,883</b>	<b>191,173</b>	<b>7,361</b>	<b>854,994</b>	<b>1,774</b>	<b>115,206</b>
<b>Total All Outlets</b>	<b>40,348</b>	<b>5,480,968</b>	<b>5,961</b>	<b>635,716</b>	<b>21,784</b>	<b>3,009,628</b>	<b>5,702</b>	<b>415,653</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2005	42,792	6,308,474	6,357	725,931	23,692	3,478,597	6,421	504,765
2006	41,951	6,466,678	6,305	740,697	23,249	3,528,896	6,216	510,029
2007	42,014	6,568,201	6,231	694,908	23,181	3,498,372	6,122	498,977
2008	41,783	6,101,908	6,300	687,982	23,149	3,356,831	6,132	477,793
2009	38,663	5,148,605	5,840	597,952	21,395	3,002,397	5,592	401,561

NOTE: Detail may not compute to total due to rounding.



**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	FRESNO		HUMBOLDT		IMPERIAL		KERN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>1,017</b>	<b>302,018</b>	<b>125</b>	<b>43,605</b>	<b>155</b>	<b>47,037</b>	<b>745</b>	<b>245,691</b>
New Car Dealers	68	181,827	11	22,673	8	30,845	52	169,572
Used Car Dealers	276	53,331	28	6,482	27	3,346	136	18,660
Other Motor Vehicle Dealers	67	18,260	13	2,327	15	1,116	65	14,066
Auto. Parts, Accessories and Tire Stores	606	48,600	73	12,123	105	11,731	492	43,393
<b>Furniture and Home Furnishings Stores</b>	<b>373</b>	<b>40,329</b>	<b>53</b>	<b>5,597</b>	<b>47</b>	<b>2,005</b>	<b>258</b>	<b>80,788</b>
Furniture Stores	203	26,329	18	2,497	20	443	135	71,751
Home Furnishings Stores	170	14,001	35	3,100	27	1,562	123	9,036
<b>Electronics and Appliance Stores</b>	<b>443</b>	<b>42,985</b>	<b>77</b>	<b>5,588</b>	<b>50</b>	<b>7,720</b>	<b>268</b>	<b>31,552</b>
Appliance, T.V., and Other Electronics Stores	209	28,035	26	2,838 #	22	#	152	21,160 #
Computer and Software Stores	218	13,799	48	2,750	28	7,720 #	108	10,392
Camera and Photographic Supplies Stores	16	1,151	3	#	--	#	8	#
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>408</b>	<b>144,601</b>	<b>166</b>	<b>49,315</b>	<b>100</b>	<b>19,668</b>	<b>347</b>	<b>126,032</b>
Building Material and Supplies Dealers	242	105,725	95	36,802	64	14,499	229	100,966
Lawn and Garden Equip. and Supplies Stores	166	38,876	71	12,513	36	5,170	118	25,066
<b>Food and Beverage Stores</b>	<b>787</b>	<b>152,556</b>	<b>124</b>	<b>30,150</b>	<b>104</b>	<b>14,779</b>	<b>654</b>	<b>131,135</b>
Supermarkets and Other Grocery Stores	396	117,418	70	26,131	56	11,277	376	107,799
Convenience Stores	124	11,692	17	1,480 #	17	3,139 #	104	13,050
Specialty Food Stores	112	1,687	22	#	21	#	95	936
Beer, Wine, and Liquor Stores	155	21,759	15	2,539	10	362	79	9,350
<b>Health and Personal Care Stores</b>	<b>384</b>	<b>43,793</b>	<b>77</b>	<b>9,665</b>	<b>50</b>	<b>3,567</b>	<b>326</b>	<b>35,934</b>
Pharmacies and Drug Stores	143	32,267	41	8,372	21	2,259	116	27,426
Health and Personal Care Stores	241	11,526	36	1,293	29	1,308	210	8,507
<b>Gasoline Stations</b>	<b>325</b>	<b>280,429</b>	<b>65</b>	<b>42,723</b>	<b>69</b>	<b>51,221</b>	<b>367</b>	<b>362,223</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>1,393</b>	<b>96,119</b>	<b>197</b>	<b>11,978</b>	<b>344</b>	<b>30,721</b>	<b>750</b>	<b>63,963</b>
Men's Clothing Stores	49	2,646	5	581	14	461	32	1,570
Women's Clothing Stores	178	15,275	33	1,555	87	4,601	103	10,100
Family Clothing Stores, Accessories, and Other Stores	907	60,817	117	6,657	159	20,832	420	37,833
Shoe Stores	83	10,668	10	1,530	58	3,855	74	8,970
Jewelry, Luggage, and Leather Goods Stores	176	6,711	32	1,656	26	972	121	5,490
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>545</b>	<b>55,696</b>	<b>135</b>	<b>10,983</b>	<b>74</b>	<b>4,966</b>	<b>406</b>	<b>32,442</b>
Sporting Goods Stores	188	18,997	49	6,034	30	916	153	13,566
Hobby, Toy and Musical Instrument Stores	134	16,489	31	2,569	31	2,520	121	11,234
Book, Periodical, and Music Stores	223	20,210	55	2,380	13	1,530	132	7,642
<b>General Merchandise Stores</b>	<b>289</b>	<b>283,001</b>	<b>41</b>	<b>45,834</b>	<b>74</b>	<b>82,609</b>	<b>246</b>	<b>228,497</b>
<b>Miscellaneous Store Retailers</b>	<b>2,139</b>	<b>76,457</b>	<b>580</b>	<b>15,020</b>	<b>512</b>	<b>7,078</b>	<b>1,830</b>	<b>58,258</b>
Florists	69	1,836	20	271	17	133	79	1,326
Office Supplies and Stationery Stores	43	21,119	5	#	5	2,152	33	14,476
Gift, Novelty, and Souvenir Stores	455	5,114	86	1,913	34	658	267	3,325
Used Merchandise Stores	444	3,885	56	2,202	260	434	226	2,344
Other Miscellaneous Store Retailers	1,128	44,503	413	10,634 #	196	3,701	1,225	36,787
<b>Nonstore Retailers</b>	<b>2,561</b>	<b>12,094</b>	<b>1,278</b>	<b>2,470</b>	<b>465</b>	<b>1,181</b>	<b>3,050</b>	<b>10,260</b>
<b>Food Services and Drinking Places</b>	<b>1,989</b>	<b>226,100</b>	<b>384</b>	<b>36,948</b>	<b>327</b>	<b>33,630</b>	<b>1,620</b>	<b>195,587</b>
Full-Service Restaurants	661	94,151	167	20,671	78	9,524	563	73,054
Limited-Service Eating Places	1,092	124,334	167	14,678	199	23,447	851	116,379
Special Food Services	184	4,701	28	236	35	247	149	3,640
Drinking Places (Alcoholic Beverages)	52	2,915	22	1,363	15	412	57	2,513
<b>Total Retail and Food Services</b>	<b>12,653</b>	<b>1,756,179</b>	<b>3,302</b>	<b>309,874</b>	<b>2,371</b>	<b>306,182</b>	<b>10,867</b>	<b>1,602,362</b>
<b>All Other Outlets</b>	<b>6,697</b>	<b>853,450</b>	<b>1,340</b>	<b>130,654</b>	<b>1,061</b>	<b>155,558</b>	<b>4,978</b>	<b>1,124,477</b>
<b>Total All Outlets</b>	<b>19,350</b>	<b>2,609,629</b>	<b>4,642</b>	<b>440,529</b>	<b>3,432</b>	<b>461,739</b>	<b>15,845</b>	<b>2,726,839</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2005	20,201	3,146,610	4,802	428,303	4,343	496,270	16,341	2,804,577
2006	20,266	3,271,328	4,735	454,342	4,421	512,061	16,402	3,097,793
2007	20,415	3,092,226	4,712	453,193	4,079	541,703	16,679	2,967,913
2008	20,273	3,124,861	4,731	454,625	4,118	514,109	16,917	3,155,710
2009	19,004	2,537,448	4,532	415,336	3,432	409,312	15,331	2,467,690

NOTE: Detail may not compute to total due to rounding.



**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	KINGS		LOS ANGELES		MARIN		MENDOCINO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>101</b>	<b>28,939</b>	<b>8,576</b>	<b>2,911,135</b>	<b>171</b>	<b>125,321</b>	<b>96</b>	<b>32,652</b>
New Car Dealers	8	19,403	537	2,208,780	25	104,987	5	21,144
Used Car Dealers	18	1,832	1,801	291,957	40	8,846	16	1,578
Other Motor Vehicle Dealers	9	277	517	95,774	30	2,682	14	3,088
Auto. Parts, Accessories and Tire Stores	66	7,426	5,721	314,624	76	8,805	61	6,842
<b>Furniture and Home Furnishings Stores</b>	<b>29</b>	<b>2,632</b>	<b>5,183</b>	<b>549,142</b>	<b>215</b>	<b>27,393</b>	<b>40</b>	<b>2,579</b>
Furniture Stores	23	2,070	2,647	337,846	98	12,059	16	1,177
Home Furnishings Stores	6	562	2,536	211,296	117	15,334	24	1,402
<b>Electronics and Appliance Stores</b>	<b>38</b>	<b>1,749</b>	<b>6,248</b>	<b>818,503</b>	<b>152</b>	<b>29,363</b>	<b>33</b>	<b>2,815</b>
Appliance, T.V., and Other Electronics Stores	20	1,374 #	3,095	509,651	51	20,781	18	1,716
Computer and Software Stores	17	375	2,837	272,717	95	8,019	11	969
Camera and Photographic Supplies Stores	1	#	316	36,135	6	563	4	130
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>59</b>	<b>20,926</b>	<b>3,568</b>	<b>1,588,368</b>	<b>138</b>	<b>64,773</b>	<b>137</b>	<b>34,567</b>
Building Material and Supplies Dealers	33	13,440	2,707	1,523,792	89	59,741	71	24,990
Lawn and Garden Equip. and Supplies Stores	26	7,486	861	64,575	49	5,032	66	9,578
<b>Food and Beverage Stores</b>	<b>103</b>	<b>19,264</b>	<b>8,579</b>	<b>1,351,399</b>	<b>210</b>	<b>63,865</b>	<b>130</b>	<b>25,776</b>
Supermarkets and Other Grocery Stores	54	14,012	3,270	1,003,891	85	47,515	57	23,025
Convenience Stores	18	3,315	1,514	119,245	26	6,611	12	1,344
Specialty Food Stores	15	93	2,097	46,809	48	1,280	35	442
Beer, Wine, and Liquor Stores	16	1,845	1,698	181,455	51	8,460	26	965
<b>Health and Personal Care Stores</b>	<b>40</b>	<b>4,689</b>	<b>7,345</b>	<b>672,822</b>	<b>154</b>	<b>27,632</b>	<b>36</b>	<b>6,221</b>
Pharmacies and Drug Stores	12	3,647	1,871	402,527	34	21,289	19	5,782
Health and Personal Care Stores	28	1,042	5,474	270,295	120	6,343	17	439
<b>Gasoline Stations</b>	<b>43</b>	<b>38,749</b>	<b>2,207</b>	<b>2,867,142</b>	<b>67</b>	<b>80,720</b>	<b>56</b>	<b>44,558</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>147</b>	<b>11,835</b>	<b>23,307</b>	<b>1,834,201</b>	<b>549</b>	<b>63,930</b>	<b>125</b>	<b>6,878</b>
Men's Clothing Stores	3	#	990	53,627	19	1,724	7	188
Women's Clothing Stores	16	1,920	4,108	313,063	97	12,071	27	1,504
Family Clothing Stores, Accessories, and Other Stores	91	7,222 #	12,546	1,137,705	264	43,999	64	4,014
Shoe Stores	13	1,581	1,943	192,359	25	2,396	7	533
Jewelry, Luggage, and Leather Goods Stores	24	1,111	3,720	137,447	144	3,739	20	639
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>50</b>	<b>3,062</b>	<b>7,292</b>	<b>618,477</b>	<b>353</b>	<b>32,351</b>	<b>118</b>	<b>5,271</b>
Sporting Goods Stores	18	#	1,869	212,580	99	16,957	37	2,519
Hobby, Toy and Musical Instrument Stores	12	2,163 #	2,095	206,661	73	8,683	33	1,314
Book, Periodical, and Music Stores	20	900	3,328	199,236	181	6,711	48	1,437
<b>General Merchandise Stores</b>	<b>30</b>	<b>34,361</b>	<b>6,878</b>	<b>2,416,341</b>	<b>61</b>	<b>59,984</b>	<b>26</b>	<b>19,324</b>
<b>Miscellaneous Store Retailers</b>	<b>238</b>	<b>7,299</b>	<b>33,591</b>	<b>1,082,687</b>	<b>1,280</b>	<b>42,822</b>	<b>481</b>	<b>12,509</b>
Florists	5	162	1,404	25,357	51	993	14	95
Office Supplies and Stationery Stores	6	#	737	288,990	18	7,599	8	#
Gift, Novelty, and Souvenir Stores	43	324	4,662	82,226	199	3,584	88	2,058
Used Merchandise Stores	56	334	3,707	36,141	127	2,522	40	401
Other Miscellaneous Store Retailers	128	6,480 #	23,081	649,973	885	28,124	331	9,956 #
<b>Nonstore Retailers</b>	<b>264</b>	<b>2,349</b>	<b>44,018</b>	<b>192,622</b>	<b>2,114</b>	<b>5,996</b>	<b>974</b>	<b>3,622</b>
<b>Food Services and Drinking Places</b>	<b>266</b>	<b>29,188</b>	<b>25,699</b>	<b>3,614,636</b>	<b>724</b>	<b>113,797</b>	<b>287</b>	<b>26,672</b>
Full-Service Restaurants	70	7,169	7,913	1,741,467	331	77,829	147	13,800
Limited-Service Eating Places	162	20,624	14,947	1,645,208	286	29,362	100	11,010
Special Food Services	25	923	2,244	169,220	90	4,601	23	256
Drinking Places (Alcoholic Beverages)	9	471	595	58,741	17	2,005	17	1,606
<b>Total Retail and Food Services</b>	<b>1,408</b>	<b>205,043</b>	<b>182,491</b>	<b>20,517,475</b>	<b>6,188</b>	<b>737,946</b>	<b>2,539</b>	<b>223,444</b>
<b>All Other Outlets</b>	<b>674</b>	<b>98,180</b>	<b>88,802</b>	<b>8,962,129</b>	<b>4,054</b>	<b>237,230</b>	<b>1,166</b>	<b>71,779</b>
<b>Total All Outlets</b>	<b>2,082</b>	<b>303,222</b>	<b>271,293</b>	<b>29,479,604</b>	<b>10,242</b>	<b>975,175</b>	<b>3,705</b>	<b>295,224</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2005	2,143	336,483	298,083	33,462,702	11,138	1,065,391	3,754	323,607
2006	2,153	345,240	295,701	34,326,157	11,025	1,079,950	3,699	336,641
2007	2,178	340,453	290,344	34,070,321	10,851	1,096,721	3,749	334,851
2008	2,144	372,134	289,802	33,474,673	10,761	1,065,638	3,742	339,238
2009	1,998	297,467	264,928	28,305,849	10,226	940,392	3,637	286,472

NOTE: Detail may not compute to total due to rounding.



**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	MERCED		MONTEREY		NAPA		NEVADA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>208</b>	<b>47,657</b>	<b>330</b>	<b>145,060</b>	<b>82</b>	<b>32,292</b>	<b>112</b>	<b>16,229</b>
New Car Dealers	30	26,724	37	94,935	12	23,550	1	#
Used Car Dealers	45	8,650	75	24,231	9	998	13	2,121 #
Other Motor Vehicle Dealers	17	1,223	29	4,654	15	1,349	21	7,118
Auto. Parts, Accessories and Tire Stores	116	11,059	189	21,239	46	6,394	77	6,990
<b>Furniture and Home Furnishings Stores</b>	<b>54</b>	<b>3,952</b>	<b>204</b>	<b>18,997</b>	<b>64</b>	<b>4,012</b>	<b>66</b>	<b>6,688</b>
Furniture Stores	31	2,356	75	8,794	35	1,538	22	2,910
Home Furnishings Stores	23	1,596	129	10,203	29	2,474	44	3,778
<b>Electronics and Appliance Stores</b>	<b>73</b>	<b>6,659</b>	<b>157</b>	<b>20,832</b>	<b>72</b>	<b>5,428</b>	<b>69</b>	<b>2,976</b>
Appliance, T.V., and Other Electronics Stores	43	5,155 #	75	13,536	24	3,001 #	23	1,557 #
Computer and Software Stores	28	1,504	69	6,347	45	2,426	43	1,419
Camera and Photographic Supplies Stores	2	#	13	949	3	#	3	#
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>90</b>	<b>27,215</b>	<b>182</b>	<b>75,228</b>	<b>85</b>	<b>38,949</b>	<b>127</b>	<b>36,348</b>
Building Material and Supplies Dealers	51	24,661	119	51,078	54	36,240	83	31,376
Lawn and Garden Equip. and Supplies Stores	39	2,554	63	24,150	31	2,708	44	4,972
<b>Food and Beverage Stores</b>	<b>169</b>	<b>33,255</b>	<b>385</b>	<b>75,196</b>	<b>329</b>	<b>42,526</b>	<b>91</b>	<b>22,943</b>
Supermarkets and Other Grocery Stores	89	22,307	182	51,243	60	24,934	41	20,788
Convenience Stores	29	7,418	63	12,868	17	3,106	13	1,601
Specialty Food Stores	28	203	82	3,398	26	444	23	91
Beer, Wine, and Liquor Stores	23	3,327	58	7,687	226	14,042	14	464
<b>Health and Personal Care Stores</b>	<b>84</b>	<b>7,176</b>	<b>119</b>	<b>23,180</b>	<b>47</b>	<b>6,608</b>	<b>68</b>	<b>7,945</b>
Pharmacies and Drug Stores	24	6,020	41	19,502	11	4,567	11	6,833
Health and Personal Care Stores	60	1,157	78	3,678	36	2,041	57	1,112
<b>Gasoline Stations</b>	<b>91</b>	<b>114,264</b>	<b>137</b>	<b>141,627</b>	<b>34</b>	<b>52,866</b>	<b>33</b>	<b>31,425</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>217</b>	<b>12,938</b>	<b>608</b>	<b>64,885</b>	<b>183</b>	<b>22,826</b>	<b>181</b>	<b>5,668</b>
Men's Clothing Stores	6	#	29	2,766	6	725	7	#
Women's Clothing Stores	22	2,015	97	10,392	32	3,638	32	1,478
Family Clothing Stores, Accessories, and Other Stores	135	8,115 #	297	34,414	89	12,313	98	2,940 #
Shoe Stores	17	1,760	51	8,578	21	3,409	4	505
Jewelry, Luggage, and Leather Goods Stores	37	1,048	134	8,735	35	2,741	40	746
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>91</b>	<b>9,002</b>	<b>247</b>	<b>22,542</b>	<b>108</b>	<b>8,801</b>	<b>152</b>	<b>6,280</b>
Sporting Goods Stores	30	2,328	92	9,029	38	3,270	55	4,015
Hobby, Toy and Musical Instrument Stores	25	2,308	57	7,821	31	3,185	32	383
Book, Periodical, and Music Stores	36	4,366	98	5,692	39	2,346	65	1,882
<b>General Merchandise Stores</b>	<b>55</b>	<b>69,004</b>	<b>97</b>	<b>114,749</b>	<b>29</b>	<b>43,781</b>	<b>34</b>	<b>9,737</b>
<b>Miscellaneous Store Retailers</b>	<b>399</b>	<b>11,845</b>	<b>1,104</b>	<b>51,827</b>	<b>469</b>	<b>19,775</b>	<b>575</b>	<b>11,079</b>
Florists	19	241	57	1,368	24	1,017	12	192
Office Supplies and Stationery Stores	7	1,841	18	6,204	3	#	8	#
Gift, Novelty, and Souvenir Stores	83	427	249	10,052	73	1,046	120	1,175
Used Merchandise Stores	50	372	141	2,621	38	579	62	618
Other Miscellaneous Store Retailers	240	8,964	639	31,582	331	17,134 #	373	9,094 #
<b>Nonstore Retailers</b>	<b>502</b>	<b>3,205</b>	<b>2,297</b>	<b>6,326</b>	<b>915</b>	<b>2,948</b>	<b>885</b>	<b>2,452</b>
<b>Food Services and Drinking Places</b>	<b>435</b>	<b>46,399</b>	<b>1,054</b>	<b>155,887</b>	<b>335</b>	<b>82,246</b>	<b>261</b>	<b>27,194</b>
Full-Service Restaurants	143	16,170	441	93,611	143	57,353	109	14,157
Limited-Service Eating Places	228	29,310	479	55,432	128	17,581	125	12,088
Special Food Services	51	283	113	5,843	54	5,642	21	442
Drinking Places (Alcoholic Beverages)	13	636	21	1,001	10	1,669	6	506
<b>Total Retail and Food Services</b>	<b>2,468</b>	<b>392,572</b>	<b>6,921</b>	<b>916,337</b>	<b>2,752</b>	<b>363,056</b>	<b>2,654</b>	<b>186,967</b>
<b>All Other Outlets</b>	<b>1,203</b>	<b>160,099</b>	<b>3,283</b>	<b>431,835</b>	<b>2,396</b>	<b>247,622</b>	<b>1,284</b>	<b>89,680</b>
<b>Total All Outlets</b>	<b>3,671</b>	<b>552,671</b>	<b>10,204</b>	<b>1,348,172</b>	<b>5,148</b>	<b>610,678</b>	<b>3,938</b>	<b>276,647</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2005	4,059	695,092	11,283	1,494,896	4,791	619,700	4,359	350,798
2006	3,960	689,419	11,155	1,528,909	4,844	657,554	4,291	377,051
2007	3,946	646,495	11,161	1,515,652	4,948	667,736	4,228	361,614
2008	3,996	640,040	11,168	1,487,568	5,023	692,751	4,176	326,935
2009	3,617	530,980	10,125	1,285,122	4,992	573,648	3,871	264,919

NOTE: Detail may not compute to total due to rounding.



**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	ORANGE		PLACER		RIVERSIDE		SACRAMENTO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>2,950</b>	<b>1,363,742</b>	<b>407</b>	<b>297,539</b>	<b>1,872</b>	<b>662,888</b>	<b>1,438</b>	<b>434,370</b>
New Car Dealers	225	1,031,077	37	196,808	116	469,895	65	288,092
Used Car Dealers	704	178,031	117	64,929	345	55,908	404	46,880
Other Motor Vehicle Dealers	335	48,705	60	15,333	257	43,159	113	29,332
Auto. Parts, Accessories and Tire Stores	1,686	105,928	193	20,469	1,154	93,926	856	70,065
<b>Furniture and Home Furnishings Stores</b>	<b>2,022</b>	<b>220,262</b>	<b>237</b>	<b>44,528</b>	<b>952</b>	<b>95,589</b>	<b>641</b>	<b>62,088</b>
Furniture Stores	943	131,215	110	30,461	431	59,101	279	34,694
Home Furnishings Stores	1,079	89,047	127	14,067	521	36,488	362	27,394
<b>Electronics and Appliance Stores</b>	<b>2,854</b>	<b>508,245</b>	<b>269</b>	<b>51,626</b>	<b>903</b>	<b>102,673</b>	<b>785</b>	<b>133,093</b>
Appliance, T.V., and Other Electronics Stores	1,004	197,290	99	33,184 #	422	81,629	324	70,614
Computer and Software Stores	1,666	301,614	153	18,442	452	20,368	432	61,341
Camera and Photographic Supplies Stores	184	9,342	17	#	29	676	29	1,139
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>1,380</b>	<b>542,483</b>	<b>273</b>	<b>81,242</b>	<b>911</b>	<b>296,545</b>	<b>544</b>	<b>235,373</b>
Building Material and Supplies Dealers	1,042	504,352	187	72,977	574	270,802	386	218,187
Lawn and Garden Equip. and Supplies Stores	338	38,132	86	8,264	337	25,743	158	17,186
<b>Food and Beverage Stores</b>	<b>2,332</b>	<b>481,869</b>	<b>256</b>	<b>74,676</b>	<b>1,197</b>	<b>306,720</b>	<b>1,006</b>	<b>205,922</b>
Supermarkets and Other Grocery Stores	857	346,968	76	57,384	475	225,543	397	153,468
Convenience Stores	313	45,364	43	6,591	213	47,081	205	24,310
Specialty Food Stores	694	23,736	89	2,285	303	5,908	240	3,043
Beer, Wine, and Liquor Stores	468	65,801	48	8,416	206	28,189	164	25,101
<b>Health and Personal Care Stores</b>	<b>2,466</b>	<b>201,419</b>	<b>288</b>	<b>22,986</b>	<b>949</b>	<b>90,200</b>	<b>757</b>	<b>85,499</b>
Pharmacies and Drug Stores	501	123,596	38	12,832	271	66,632	153	55,372
Health and Personal Care Stores	1,965	77,823	250	10,154	678	23,567	604	30,127
<b>Gasoline Stations</b>	<b>697</b>	<b>996,101</b>	<b>113</b>	<b>168,269</b>	<b>482</b>	<b>692,390</b>	<b>365</b>	<b>411,257</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>6,441</b>	<b>713,064</b>	<b>702</b>	<b>85,227</b>	<b>3,060</b>	<b>307,305</b>	<b>2,124</b>	<b>181,852</b>
Men's Clothing Stores	238	21,557	17	1,832	158	11,720	66	7,144
Women's Clothing Stores	956	119,495	84	13,994	441	43,472	240	23,973
Family Clothing Stores, Accessories, and Other Stores	3,633	454,784	437	54,563	1,765	184,845	1,294	113,951
Shoe Stores	449	51,718	42	6,664	280	35,030	127	22,743
Jewelry, Luggage, and Leather Goods Stores	1,165	65,511	122	8,173	416	32,238	397	14,041
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>2,839</b>	<b>273,264</b>	<b>430</b>	<b>43,316</b>	<b>1,145</b>	<b>91,563</b>	<b>1,067</b>	<b>106,749</b>
Sporting Goods Stores	1,061	126,971	172	23,329	467	39,322	337	42,622
Hobby, Toy and Musical Instrument Stores	663	77,904	95	12,352	308	32,557	252	29,021
Book, Periodical, and Music Stores	1,115	68,389	163	7,636	370	19,684	478	35,105
<b>General Merchandise Stores</b>	<b>1,504</b>	<b>1,068,483</b>	<b>135</b>	<b>126,496</b>	<b>681</b>	<b>654,748</b>	<b>402</b>	<b>454,343</b>
<b>Miscellaneous Store Retailers</b>	<b>10,917</b>	<b>397,628</b>	<b>1,693</b>	<b>42,994</b>	<b>5,547</b>	<b>150,056</b>	<b>4,483</b>	<b>129,148</b>
Florists	477	8,840	50	650	161	1,992	180	2,154
Office Supplies and Stationery Stores	302	94,827	28	8,020	127	34,181	82	32,412
Gift, Novelty, and Souvenir Stores	1,746	30,821	319	3,668	759	11,422	819	10,269
Used Merchandise Stores	1,054	14,928	246	1,487	626	4,570	558	8,370
Other Miscellaneous Store Retailers	7,338	248,212	1,050	29,170	3,874	97,891	2,844	75,943
<b>Nonstore Retailers</b>	<b>13,754</b>	<b>115,241</b>	<b>2,350</b>	<b>5,666</b>	<b>10,793</b>	<b>18,083</b>	<b>6,230</b>	<b>26,168</b>
<b>Food Services and Drinking Places</b>	<b>7,920</b>	<b>1,317,559</b>	<b>957</b>	<b>144,180</b>	<b>4,042</b>	<b>537,193</b>	<b>3,316</b>	<b>412,534</b>
Full-Service Restaurants	2,479	682,568	358	82,109	1,259	216,155	1,088	189,851
Limited-Service Eating Places	4,531	544,736	523	58,471	2,375	305,056	1,807	204,619
Special Food Services	717	63,129	61	1,482	313	8,841	338	10,531
Drinking Places (Alcoholic Beverages)	193	27,126	15	2,117	95	7,140	83	7,533
<b>Total Retail and Food Services</b>	<b>58,076</b>	<b>8,199,362</b>	<b>8,110</b>	<b>1,188,746</b>	<b>32,534</b>	<b>4,005,953</b>	<b>23,158</b>	<b>2,878,395</b>
<b>All Other Outlets</b>	<b>33,971</b>	<b>3,900,795</b>	<b>3,329</b>	<b>359,155</b>	<b>13,154</b>	<b>1,545,864</b>	<b>9,631</b>	<b>1,416,747</b>
<b>Total All Outlets</b>	<b>92,047</b>	<b>12,100,157</b>	<b>11,439</b>	<b>1,547,901</b>	<b>45,688</b>	<b>5,551,817</b>	<b>32,789</b>	<b>4,295,141</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2005	102,858	14,170,680	11,488	1,930,573	44,222	7,129,552	36,079	5,558,309
2006	102,539	14,571,082	11,623	1,983,107	43,672	7,257,754	35,406	5,397,641
2007	99,088	14,255,620	11,676	1,866,783	45,279	6,856,828	35,023	5,126,279
2008	97,612	13,642,246	12,104	1,721,240	46,272	6,316,424	35,547	4,927,156
2009	90,231	11,571,043	11,135	1,503,114	42,765	5,387,286	31,644	4,184,506

NOTE: Detail may not compute to total due to rounding.



**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	SAN BERNARDINO		SAN DIEGO		SAN FRANCISCO		SAN JOAQUIN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>2,272</b>	<b>692,693</b>	<b>2,819</b>	<b>1,153,886</b>	<b>252</b>	<b>105,780</b>	<b>668</b>	<b>207,621</b>
New Car Dealers	86	423,717	229	841,763	19	84,206	38	124,149
Used Car Dealers	454	93,964	792	119,966	52	3,752	144	17,423
Other Motor Vehicle Dealers	227	59,107	361	68,567	28	6,313	70	25,540
Auto. Parts, Accessories and Tire Stores	1,505	115,904	1,437	123,591	153	11,510	416	40,508
<b>Furniture and Home Furnishings Stores</b>	<b>898</b>	<b>121,362</b>	<b>1,502</b>	<b>215,634</b>	<b>554</b>	<b>82,299</b>	<b>215</b>	<b>30,726</b>
Furniture Stores	445	60,555	597	138,215	263	44,303	103	9,388
Home Furnishings Stores	453	60,808	905	77,419	291	37,996	112	21,337
<b>Electronics and Appliance Stores</b>	<b>897</b>	<b>101,739</b>	<b>1,969</b>	<b>297,438</b>	<b>488</b>	<b>82,715</b>	<b>252</b>	<b>29,554</b>
Appliance, T.V., and Other Electronics Stores	451	72,608	768	186,942	178	39,050	125	19,305
Computer and Software Stores	414	28,868	1,099	105,015	259	36,575	115	10,072
Camera and Photographic Supplies Stores	32	263	102	5,480	51	7,090	12	178
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>826</b>	<b>278,484</b>	<b>1,417</b>	<b>489,394</b>	<b>321</b>	<b>89,122</b>	<b>285</b>	<b>103,790</b>
Building Material and Supplies Dealers	583	266,555	912	455,069	242	84,747	186	91,905
Lawn and Garden Equip. and Supplies Stores	243	11,929	505	34,324	79	4,375	99	11,885
<b>Food and Beverage Stores</b>	<b>1,301</b>	<b>283,593</b>	<b>2,118</b>	<b>490,073</b>	<b>1,156</b>	<b>150,496</b>	<b>606</b>	<b>97,704</b>
Supermarkets and Other Grocery Stores	480	202,511	758	340,311	647	112,019	252	75,784
Convenience Stores	261	46,519	385	63,549	130	7,259	99	9,363
Specialty Food Stores	294	5,786	534	13,887	240	5,732	150	2,243
Beer, Wine, and Liquor Stores	266	28,777	441	72,327	139	25,486	105	10,314
<b>Health and Personal Care Stores</b>	<b>932</b>	<b>102,495</b>	<b>1,663</b>	<b>194,710</b>	<b>552</b>	<b>90,707</b>	<b>279</b>	<b>26,165</b>
Pharmacies and Drug Stores	247	53,703	485	129,385	132	#	76	19,972
Health and Personal Care Stores	685	48,792	1,178	65,325	420	90,707 #	203	6,193
<b>Gasoline Stations</b>	<b>597</b>	<b>802,160</b>	<b>787</b>	<b>967,822</b>	<b>126</b>	<b>136,142</b>	<b>220</b>	<b>279,635</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>3,207</b>	<b>299,420</b>	<b>5,607</b>	<b>683,869</b>	<b>2,331</b>	<b>389,459</b>	<b>726</b>	<b>58,764</b>
Men's Clothing Stores	145	9,036	199	16,122	94	7,995	23	1,811
Women's Clothing Stores	442	42,962	829	94,970	437	68,899	79	7,977
Family Clothing Stores, Accessories, and Other Stores	1,899	174,543	3,114	446,186	1,054	231,433	449	37,171
Shoe Stores	363	42,623	414	64,318	126	33,570	56	8,254
Jewelry, Luggage, and Leather Goods Stores	358	30,256	1,051	62,272	620	47,561	119	3,550
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>1,118</b>	<b>120,311</b>	<b>2,757</b>	<b>249,668</b>	<b>847</b>	<b>95,813</b>	<b>321</b>	<b>34,701</b>
Sporting Goods Stores	410	49,154	978	110,346	137	31,129	133	19,323
Hobby, Toy and Musical Instrument Stores	350	40,424	639	76,053	154	15,460	95	9,524
Book, Periodical, and Music Stores	358	30,734	1,140	63,270	556	49,224	93	5,855
<b>General Merchandise Stores</b>	<b>1,021</b>	<b>631,389</b>	<b>926</b>	<b>1,042,630</b>	<b>273</b>	<b>161,533</b>	<b>156</b>	<b>212,823</b>
<b>Miscellaneous Store Retailers</b>	<b>5,540</b>	<b>296,514</b>	<b>10,379</b>	<b>345,056</b>	<b>3,789</b>	<b>150,474</b>	<b>1,448</b>	<b>81,563</b>
Florists	139	2,202	609	10,971	235	5,964	43	864
Office Supplies and Stationery Stores	108	157,244	198	66,914	51	23,351	28	#
Gift, Novelty, and Souvenir Stores	700	12,066	1,264	32,522	602	32,329	256	2,010
Used Merchandise Stores	997	4,919	1,309	19,470	300	7,513	190	3,328
Other Miscellaneous Store Retailers	3,596	120,083	6,999	215,178	2,601	81,316	931	75,362 #
<b>Nonstore Retailers</b>	<b>11,547</b>	<b>29,340</b>	<b>15,932</b>	<b>30,815</b>	<b>2,465</b>	<b>9,116</b>	<b>1,974</b>	<b>14,112</b>
<b>Food Services and Drinking Places</b>	<b>3,912</b>	<b>549,154</b>	<b>7,586</b>	<b>1,294,883</b>	<b>4,233</b>	<b>748,063</b>	<b>1,384</b>	<b>151,904</b>
Full-Service Restaurants	1,153	208,813	2,558	678,198	2,028	503,438	464	64,155
Limited-Service Eating Places	2,371	324,712	4,101	527,051	1,623	148,825	702	82,727
Special Food Services	264	8,139	663	53,995	311	62,749	175	3,169
Drinking Places (Alcoholic Beverages)	124	7,490	264	35,639	271	33,051	43	1,852
<b>Total Retail and Food Services</b>	<b>34,068</b>	<b>4,308,653</b>	<b>55,462</b>	<b>7,455,877</b>	<b>17,387</b>	<b>2,291,720</b>	<b>8,534</b>	<b>1,329,060</b>
<b>All Other Outlets</b>	<b>13,494</b>	<b>1,946,512</b>	<b>27,732</b>	<b>3,187,442</b>	<b>9,509</b>	<b>1,142,441</b>	<b>4,099</b>	<b>652,458</b>
<b>Total All Outlets</b>	<b>47,562</b>	<b>6,255,165</b>	<b>83,194</b>	<b>10,643,320</b>	<b>26,896</b>	<b>3,434,161</b>	<b>12,633</b>	<b>1,981,518</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2005	48,172	7,790,407	90,620	12,019,021	29,674	3,287,453	13,653	2,552,501
2006	46,528	7,885,687	91,251	12,199,800	28,968	3,457,155	13,290	2,486,409
2007	47,810	7,552,753	85,341	11,918,333	27,906	3,644,994	13,300	2,367,032
2008	48,994	7,040,624	87,050	11,541,461	27,882	3,836,410	13,419	2,246,871
2009	45,062	5,878,572	80,595	10,171,490	26,459	3,205,239	12,297	1,854,027

NOTE: Detail may not compute to total due to rounding.



**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	SAN LUIS OBISPO		SAN MATEO		SANTA BARBARA		SANTA CLARA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>288</b>	<b>85,287</b>	<b>455</b>	<b>288,899</b>	<b>285</b>	<b>121,860</b>	<b>1,101</b>	<b>669,876</b>
New Car Dealers	26	54,529	60	246,700	32	97,201	90	560,992
Used Car Dealers	50	8,770	115	11,663	59	4,095	253	29,159
Other Motor Vehicle Dealers	61	9,166	34	5,624	44	5,173	111	22,026
Auto. Parts, Accessories and Tire Stores	151	12,823	246	24,913	150	15,391	647	57,699
<b>Furniture and Home Furnishings Stores</b>	<b>161</b>	<b>16,268</b>	<b>417</b>	<b>82,060</b>	<b>218</b>	<b>20,126</b>	<b>760</b>	<b>117,445</b>
Furniture Stores	65	7,552	185	58,501	96	10,705	322	67,373
Home Furnishings Stores	96	8,717	232	23,559	122	9,421	438	50,072
<b>Electronics and Appliance Stores</b>	<b>132</b>	<b>16,347</b>	<b>424</b>	<b>78,761</b>	<b>183</b>	<b>32,810</b>	<b>1,395</b>	<b>334,674</b>
Appliance, T.V., and Other Electronics Stores	49	11,962 #	156	47,927	89	20,911 #	492	146,055
Computer and Software Stores	75	4,385	248	29,689	89	11,899	870	184,987
Camera and Photographic Supplies Stores	8	#	20	1,146	5	#	33	3,632
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>257</b>	<b>64,814</b>	<b>350</b>	<b>182,510</b>	<b>268</b>	<b>94,715</b>	<b>679</b>	<b>335,284</b>
Building Material and Supplies Dealers	151	53,310	232	167,996	147	75,465	508	311,121
Lawn and Garden Equip. and Supplies Stores	106	11,504	118	14,514	121	19,249	171	24,162
<b>Food and Beverage Stores</b>	<b>299</b>	<b>57,341</b>	<b>537</b>	<b>122,922</b>	<b>399</b>	<b>88,673</b>	<b>1,254</b>	<b>245,665</b>
Supermarkets and Other Grocery Stores	88	39,156	248	90,422	165	65,722	437	172,434
Convenience Stores	36	7,112	70	8,846	57	11,464	229	26,690
Specialty Food Stores	61	1,454	119	2,605	59	1,050	308	4,951
Beer, Wine, and Liquor Stores	114	9,619	100	21,049	118	10,437	280	41,590
<b>Health and Personal Care Stores</b>	<b>123</b>	<b>18,778</b>	<b>317</b>	<b>56,723</b>	<b>204</b>	<b>30,207</b>	<b>806</b>	<b>126,082</b>
Pharmacies and Drug Stores	34	14,273	76	42,968	63	23,110	214	86,570
Health and Personal Care Stores	89	4,504	241	13,756	141	7,097	592	39,512
<b>Gasoline Stations</b>	<b>102</b>	<b>108,914</b>	<b>219</b>	<b>251,151</b>	<b>117</b>	<b>132,935</b>	<b>399</b>	<b>552,030</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>403</b>	<b>50,148</b>	<b>1,053</b>	<b>138,074</b>	<b>582</b>	<b>72,473</b>	<b>2,388</b>	<b>444,801</b>
Men's Clothing Stores	15	2,606	32	3,585	20	776	93	11,826
Women's Clothing Stores	74	9,221	174	18,182	113	13,373	452	59,741
Family Clothing Stores, Accessories, and Other Stores	240	30,601	498	92,175	281	46,920	1,158	273,379
Shoe Stores	23	5,160	65	12,005	49	5,065	198	46,909
Jewelry, Luggage, and Leather Goods Stores	51	2,559	284	12,127	119	6,338	487	52,946
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>303</b>	<b>24,894</b>	<b>544</b>	<b>64,358</b>	<b>347</b>	<b>31,942</b>	<b>1,230</b>	<b>163,590</b>
Sporting Goods Stores	131	15,356	179	27,799	139	14,620	384	66,420
Hobby, Toy and Musical Instrument Stores	64	5,068	132	22,306	59	8,266	360	50,086
Book, Periodical, and Music Stores	108	4,470	233	14,253	149	9,057	486	47,083
<b>General Merchandise Stores</b>	<b>84</b>	<b>78,071</b>	<b>189</b>	<b>246,426</b>	<b>111</b>	<b>104,494</b>	<b>379</b>	<b>560,850</b>
<b>Miscellaneous Store Retailers</b>	<b>1,131</b>	<b>37,067</b>	<b>2,166</b>	<b>110,685</b>	<b>1,144</b>	<b>46,987</b>	<b>4,325</b>	<b>154,573</b>
Florists	45	814	123	3,144	69	#	219	3,517
Office Supplies and Stationery Stores	26	7,050	40	38,958	16	7,998	88	33,302
Gift, Novelty, and Souvenir Stores	220	5,377	319	12,363	158	5,602	676	14,407
Used Merchandise Stores	137	2,167	226	4,039	143	3,629	315	6,983
Other Miscellaneous Store Retailers	703	21,660	1,458	52,181	758	29,758 #	3,027	96,363
<b>Nonstore Retailers</b>	<b>2,124</b>	<b>2,965</b>	<b>2,593</b>	<b>12,492</b>	<b>2,836</b>	<b>4,159</b>	<b>7,845</b>	<b>35,075</b>
<b>Food Services and Drinking Places</b>	<b>823</b>	<b>122,642</b>	<b>2,076</b>	<b>327,706</b>	<b>1,109</b>	<b>178,719</b>	<b>4,654</b>	<b>715,341</b>
Full-Service Restaurants	381	77,602	850	189,641	460	99,757	1,693	379,481
Limited-Service Eating Places	365	39,137	910	111,208	496	68,807	2,238	280,335
Special Food Services	47	3,049	263	23,100	100	4,963	600	43,444
Drinking Places (Alcoholic Beverages)	30	2,853	53	3,757	53	5,191	123	12,081
<b>Total Retail and Food Services</b>	<b>6,230</b>	<b>683,535</b>	<b>11,340</b>	<b>1,962,767</b>	<b>7,803</b>	<b>960,100</b>	<b>27,215</b>	<b>4,455,285</b>
<b>All Other Outlets</b>	<b>3,195</b>	<b>336,680</b>	<b>7,639</b>	<b>1,071,491</b>	<b>4,495</b>	<b>400,229</b>	<b>16,368</b>	<b>3,354,344</b>
<b>Total All Outlets</b>	<b>9,425</b>	<b>1,020,215</b>	<b>18,979</b>	<b>3,034,258</b>	<b>12,298</b>	<b>1,360,329</b>	<b>43,583</b>	<b>7,809,628</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2005	9,759	1,079,968	21,440	3,208,387	13,212	1,517,530	48,903	7,752,632
2006	9,750	1,102,525	21,082	3,268,681	13,170	1,545,626	48,313	8,141,740
2007	9,857	1,056,884	20,202	3,333,751	13,177	1,546,197	47,651	8,386,064
2008	10,040	1,058,951	19,853	3,350,041	13,114	1,545,086	47,253	8,179,013
2009	9,412	883,632	18,840	2,868,469	12,303	1,320,148	43,396	6,984,771

NOTE: Detail may not compute to total due to rounding.



**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	SANTA CRUZ		SHASTA		SOLANO		SONOMA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>184</b>	<b>53,778</b>	<b>229</b>	<b>65,927</b>	<b>302</b>	<b>143,256</b>	<b>404</b>	<b>171,723</b>
New Car Dealers	14	33,266	9	30,595	29	102,105	29	121,220
Used Car Dealers	36	5,756	53	11,184	69	5,136	99	11,389
Other Motor Vehicle Dealers	42	4,298	47	8,060	43	18,864	65	12,865
Auto. Parts, Accessories and Tire Stores	92	10,458	120	16,088	161	17,151	211	26,249
<b>Furniture and Home Furnishings Stores</b>	<b>135</b>	<b>11,005</b>	<b>61</b>	<b>7,014</b>	<b>126</b>	<b>17,844</b>	<b>244</b>	<b>27,167</b>
Furniture Stores	59	4,784	23	4,148	58	10,169	101	15,303
Home Furnishings Stores	76	6,221	38	2,866	68	7,674	143	11,865
<b>Electronics and Appliance Stores</b>	<b>165</b>	<b>15,153</b>	<b>112</b>	<b>11,559</b>	<b>141</b>	<b>23,706</b>	<b>226</b>	<b>36,820</b>
Appliance, T.V., and Other Electronics Stores	57	10,766	35	9,604 #	75	20,646 #	94	27,546 #
Computer and Software Stores	99	4,331	73	1,956	58	3,060	121	9,274
Camera and Photographic Supplies Stores	9	56	4	#	8	#	11	#
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>208</b>	<b>69,598</b>	<b>176</b>	<b>40,880</b>	<b>149</b>	<b>63,338</b>	<b>363</b>	<b>140,051</b>
Building Material and Supplies Dealers	118	57,231	107	36,884	111	57,026	206	123,721
Lawn and Garden Equip. and Supplies Stores	90	12,367	69	3,996	38	6,312	157	16,330
<b>Food and Beverage Stores</b>	<b>245</b>	<b>54,312</b>	<b>107</b>	<b>34,262</b>	<b>261</b>	<b>53,175</b>	<b>559</b>	<b>113,323</b>
Supermarkets and Other Grocery Stores	97	36,749	71	30,439	95	37,534	184	82,460
Convenience Stores	31	4,373	9	874	52	6,159	63	10,388
Specialty Food Stores	59	1,782	14	147	58	2,142	91	2,388
Beer, Wine, and Liquor Stores	58	11,408	13	2,802	56	7,341	221	18,088
<b>Health and Personal Care Stores</b>	<b>127</b>	<b>22,020</b>	<b>105</b>	<b>12,820</b>	<b>133</b>	<b>20,483</b>	<b>201</b>	<b>31,736</b>
Pharmacies and Drug Stores	39	19,012	56	7,937	27	11,468	54	25,291
Health and Personal Care Stores	88	3,007	49	4,884	106	9,015	147	6,445
<b>Gasoline Stations</b>	<b>75</b>	<b>77,161</b>	<b>88</b>	<b>81,606</b>	<b>142</b>	<b>146,901</b>	<b>152</b>	<b>161,569</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>448</b>	<b>33,451</b>	<b>146</b>	<b>17,277</b>	<b>444</b>	<b>82,793</b>	<b>589</b>	<b>63,799</b>
Men's Clothing Stores	16	1,178	6	1,895	21	2,755	24	2,779
Women's Clothing Stores	82	4,862	16	1,702	67	8,525	101	11,405
Family Clothing Stores, Accessories, and Other Stores	236	20,208	74	9,962	237	50,876	285	36,041
Shoe Stores	28	4,493	17	2,512	43	11,204	53	9,176
Jewelry, Luggage, and Leather Goods Stores	86	2,709	33	1,206	76	9,435	126	4,398
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>297</b>	<b>20,028</b>	<b>174</b>	<b>12,657</b>	<b>202</b>	<b>21,051</b>	<b>399</b>	<b>40,380</b>
Sporting Goods Stores	100	9,029	77	6,713	79	9,428	116	19,005
Hobby, Toy and Musical Instrument Stores	77	6,080	30	2,779	45	6,824	94	9,665
Book, Periodical, and Music Stores	120	4,919	67	3,165	78	4,798	189	11,710
<b>General Merchandise Stores</b>	<b>58</b>	<b>56,189</b>	<b>29</b>	<b>71,600</b>	<b>96</b>	<b>153,194</b>	<b>85</b>	<b>161,392</b>
<b>Miscellaneous Store Retailers</b>	<b>991</b>	<b>33,837</b>	<b>637</b>	<b>19,020</b>	<b>958</b>	<b>34,105</b>	<b>1,901</b>	<b>64,370</b>
Florists	35	523	17	290	34	811	62	1,172
Office Supplies and Stationery Stores	11	8,306	13	2,828	12	4,544	22	11,367
Gift, Novelty, and Souvenir Stores	199	6,032	96	1,684	110	1,925	260	4,562
Used Merchandise Stores	141	1,899	96	1,023	125	2,488	282	3,821
Other Miscellaneous Store Retailers	605	17,076	415	13,195	677	24,337	1,275	43,448
<b>Nonstore Retailers</b>	<b>2,086</b>	<b>2,979</b>	<b>1,187</b>	<b>2,179</b>	<b>1,590</b>	<b>4,994</b>	<b>4,574</b>	<b>10,475</b>
<b>Food Services and Drinking Places</b>	<b>692</b>	<b>95,899</b>	<b>455</b>	<b>47,445</b>	<b>810</b>	<b>115,005</b>	<b>1,300</b>	<b>158,522</b>
Full-Service Restaurants	281	55,302	165	23,724 #	264	45,716	551	88,028
Limited-Service Eating Places	319	37,242	228	22,420	449	65,046	563	59,823
Special Food Services	71	1,917	38	#	62	2,214	144	6,344
Drinking Places (Alcoholic Beverages)	21	1,438	24	1,302	35	2,028	42	4,327
<b>Total Retail and Food Services</b>	<b>5,711</b>	<b>545,410</b>	<b>3,506</b>	<b>424,247</b>	<b>5,354</b>	<b>879,844</b>	<b>10,997</b>	<b>1,181,328</b>
<b>All Other Outlets</b>	<b>2,511</b>	<b>178,380</b>	<b>1,946</b>	<b>187,953</b>	<b>2,485</b>	<b>449,604</b>	<b>6,306</b>	<b>530,981</b>
<b>Total All Outlets</b>	<b>8,222</b>	<b>723,790</b>	<b>5,452</b>	<b>612,200</b>	<b>7,839</b>	<b>1,329,447</b>	<b>17,303</b>	<b>1,712,308</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2005	8,801	822,857	6,027	760,283	8,591	1,598,545	17,620	2,023,376
2006	8,626	835,887	6,057	779,095	8,568	1,630,385	17,612	2,074,800
2007	8,568	826,526	5,967	727,622	8,531	1,551,944	17,638	2,012,755
2008	8,614	806,835	5,896	695,265	8,499	1,529,728	17,764	1,932,246
2009	8,092	696,904	5,373	588,102	7,655	1,358,116	16,810	1,618,979

NOTE: Detail may not compute to total due to rounding.



**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	STANISLAUS		TULARE		VENTURA		YOLO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>620</b>	<b>174,141</b>	<b>420</b>	<b>104,998</b>	<b>561</b>	<b>352,360</b>	<b>170</b>	<b>53,860</b>
New Car Dealers	37	93,972	36	70,069	65	284,563	11	33,107
Used Car Dealers	162	43,223	79	7,992	94	13,950	35	1,858
Other Motor Vehicle Dealers	47	9,867	31	4,362	98	20,692	20	3,130
Auto. Parts, Accessories and Tire Stores	374	27,079	274	22,575	304	33,156	104	15,764
<b>Furniture and Home Furnishings Stores</b>	<b>213</b>	<b>18,843</b>	<b>162</b>	<b>11,269</b>	<b>337</b>	<b>44,113</b>	<b>56</b>	<b>23,615</b>
Furniture Stores	104	9,617	86	6,132	153	21,649	28	#
Home Furnishings Stores	109	9,227	76	5,137	184	22,464	28	23,615 #
<b>Electronics and Appliance Stores</b>	<b>232</b>	<b>24,586</b>	<b>151</b>	<b>51,748</b>	<b>378</b>	<b>65,484</b>	<b>78</b>	<b>8,231</b>
Appliance, T.V., and Other Electronics Stores	119	16,692 #	75	47,330 #	163	49,813	34	5,014 #
Computer and Software Stores	107	7,894	72	4,419	201	15,042	41	3,217
Camera and Photographic Supplies Stores	6	#	4	#	14	629	3	#
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>238</b>	<b>97,002</b>	<b>252</b>	<b>65,099</b>	<b>359</b>	<b>145,438</b>	<b>94</b>	<b>40,163</b>
Building Material and Supplies Dealers	154	80,530	121	47,727	227	128,809	65	35,653
Lawn and Garden Equip. and Supplies Stores	84	16,472	131	17,373	132	16,629	29	4,510
<b>Food and Beverage Stores</b>	<b>421</b>	<b>76,375</b>	<b>327</b>	<b>57,881</b>	<b>598</b>	<b>127,629</b>	<b>152</b>	<b>32,900</b>
Supermarkets and Other Grocery Stores	194	54,702	203	51,416	232	95,144	71	26,693
Convenience Stores	83	8,658	33	3,300	84	11,892	26	3,991
Specialty Food Stores	78	1,124	59	540	135	3,387	25	318
Beer, Wine, and Liquor Stores	66	11,891	32	2,625	147	17,207	30	1,898
<b>Health and Personal Care Stores</b>	<b>226</b>	<b>24,601</b>	<b>154</b>	<b>14,336</b>	<b>395</b>	<b>51,916</b>	<b>81</b>	<b>9,477</b>
Pharmacies and Drug Stores	59	17,456	51	11,182	115	32,533	21	6,206
Health and Personal Care Stores	167	7,145	103	3,155	280	19,383	60	3,271
<b>Gasoline Stations</b>	<b>155</b>	<b>161,913</b>	<b>176</b>	<b>133,536</b>	<b>196</b>	<b>253,921</b>	<b>68</b>	<b>85,011</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>552</b>	<b>59,740</b>	<b>631</b>	<b>42,653</b>	<b>1,123</b>	<b>185,509</b>	<b>168</b>	<b>10,708</b>
Men's Clothing Stores	25	1,957	17	1,950	49	5,966	2	#
Women's Clothing Stores	68	9,534	93	5,026	198	30,632	15	698
Family Clothing Stores, Accessories, and Other Stores	312	34,221	390	27,115	600	108,864	111	8,094 #
Shoe Stores	51	8,974	51	6,387	114	22,508	10	1,325
Jewelry, Luggage, and Leather Goods Stores	96	5,054	80	2,175	162	17,539	30	591
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>253</b>	<b>28,649</b>	<b>189</b>	<b>19,118</b>	<b>566</b>	<b>66,393</b>	<b>138</b>	<b>9,838</b>
Sporting Goods Stores	92	9,663	58	6,613	230	29,077	53	5,231
Hobby, Toy and Musical Instrument Stores	69	11,157	59	5,704	128	20,165	27	2,193
Book, Periodical, and Music Stores	92	7,828	72	6,801	208	17,151	58	2,413
<b>General Merchandise Stores</b>	<b>113</b>	<b>179,446</b>	<b>156</b>	<b>138,374</b>	<b>308</b>	<b>247,894</b>	<b>32</b>	<b>66,312</b>
<b>Miscellaneous Store Retailers</b>	<b>1,080</b>	<b>44,400</b>	<b>967</b>	<b>22,633</b>	<b>1,991</b>	<b>64,525</b>	<b>447</b>	<b>18,634</b>
Florists	55	807	29	554	107	1,733	20	172
Office Supplies and Stationery Stores	19	8,965	12	4,080	53	13,858	6	2,324
Gift, Novelty, and Souvenir Stores	211	3,623	160	1,570	245	4,534	85	453
Used Merchandise Stores	114	978	231	1,355	204	4,096	47	1,079
Other Miscellaneous Store Retailers	681	30,028	535	15,075	1,382	40,303	289	14,607
<b>Nonstore Retailers</b>	<b>1,456</b>	<b>9,732</b>	<b>1,440</b>	<b>4,709</b>	<b>5,477</b>	<b>22,061</b>	<b>598</b>	<b>4,425</b>
<b>Food Services and Drinking Places</b>	<b>1,053</b>	<b>124,946</b>	<b>812</b>	<b>89,507</b>	<b>1,845</b>	<b>268,538</b>	<b>433</b>	<b>50,901</b>
Full-Service Restaurants	363	50,703	279	33,326	685	126,411	163	23,960 #
Limited-Service Eating Places	563	69,975	449	54,413	986	134,116	233	26,393
Special Food Services	91	2,315	62	1,043	141	5,978	26	#
Drinking Places (Alcoholic Beverages)	36	1,953	22	726	33	2,033	11	548
<b><i>Total Retail and Food Services</i></b>	<b>6,612</b>	<b>1,024,374</b>	<b>5,837</b>	<b>755,862</b>	<b>14,134</b>	<b>1,895,782</b>	<b>2,515</b>	<b>414,074</b>
<b><i>All Other Outlets</i></b>	<b>3,269</b>	<b>540,278</b>	<b>2,597</b>	<b>367,492</b>	<b>8,288</b>	<b>697,454</b>	<b>1,520</b>	<b>342,257</b>
<b><i>Total All Outlets</i></b>	<b>9,881</b>	<b>1,564,653</b>	<b>8,434</b>	<b>1,123,355</b>	<b>22,422</b>	<b>2,593,237</b>	<b>4,035</b>	<b>756,331</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2005	11,127	1,917,122	8,901	1,188,651	24,228	3,069,455	4,021	831,924
2006	10,903	1,892,379	8,839	1,244,999	24,093	3,106,077	4,059	830,645
2007	10,887	1,799,924	8,855	1,212,064	23,953	2,982,380	4,084	847,022
2008	10,928	1,753,885	8,795	1,209,611	23,940	2,884,298	4,138	900,845
2009	9,644	1,489,685	8,239	1,011,913	22,564	2,517,582	3,892	747,532

# Sales omitted because their publication would result in the disclosure of confidential information. In Table 3, these are included in the class-of-business group to which they belong when possible.

NOTE: Detail may not compute to total due to rounding.



**TABLE 4. TAXABLE SALES IN THE 22 SMALLEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**  
(Taxable transactions in thousands of dollars)

Type of business	ALPINE		AMADOR		CALAVERAS		COLUSA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	2	#	39	4,421	51	1,630	21	7,621
Home Furnishings and Appliance Stores	3	#	50	2,272	51	1,776	13	271
Bldg. Matrl. and Garden Equip. and Supplies	1	#	45	11,056	44	7,112	25	2,923
Food and Beverage Stores	6	401	45	7,180	54	9,327	23	2,672
Gasoline Stations	2	#	22	13,085	28	12,271	15	10,474
Clothing and Clothing Accessories Stores	1	#	50	1,112	48	828	13	110
General Merchandise Stores	--	#	15	#	15	1,147	4	95
Food Services and Drinking Places	7	300	123	7,982	117	8,486	55	5,178
Other Retail Group	23	1,234 #	587	18,462 #	648	6,973	131	5,482
Total Retail and Food Services	<b>45</b>	<b>1,935</b>	<b>976</b>	<b>65,570</b>	<b>1,056</b>	<b>49,550</b>	<b>300</b>	<b>34,826</b>
All Other Outlets	23	3,045	422	24,420	469	25,739	201	49,517
Totals All Outlets	<b>68</b>	<b>4,980</b>	<b>1,398</b>	<b>89,990</b>	<b>1,525</b>	<b>75,289</b>	<b>501</b>	<b>84,343</b>
Type of business	DEL NORTE		GLENN		INYO		LAKE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	14	2,449	43	5,305	23	4,991	67	9,506
Home Furnishings and Appliance Stores	17	491	9	190	17	1,060	57	2,323
Bldg. Matrl. and Garden Equip. and Supplies	20	6,051	33	2,724	23	4,935	59	10,507
Food and Beverage Stores	24	5,976	27	3,852	17	5,899	61	14,861
Gasoline Stations	7	7,756	17	13,123	26	23,023	19	14,975
Clothing and Clothing Accessories Stores	20	442	10	141	15	445	39	659
General Merchandise Stores	7	#	8	#	11	#	11	15,796
Food Services and Drinking Places	62	6,582	67	4,832	63	9,180	148	10,652
Other Retail Group	210	11,801 #	239	8,785 #	269	10,624 #	760	7,163
Total Retail and Food Services	<b>381</b>	<b>41,548</b>	<b>453</b>	<b>38,953</b>	<b>464</b>	<b>60,158</b>	<b>1,221</b>	<b>86,443</b>
All Other Outlets	185	16,329	232	32,000	233	22,375	538	40,736
Totals All Outlets	<b>566</b>	<b>57,877</b>	<b>685</b>	<b>70,952</b>	<b>697</b>	<b>82,533</b>	<b>1,759</b>	<b>127,179</b>
Type of business	LASSEN		MADERA		MARIPOSA		MODOC	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	19	4,985	170	32,026	20	628	11	1,684
Home Furnishings and Appliance Stores	22	1,910	93	4,134	14	450	6	202
Bldg. Matrl. and Garden Equip. and Supplies	33	4,233	88	21,247	21	1,910	17	1,936
Food and Beverage Stores	19	2,497	118	23,734	29	4,321	12	1,277
Gasoline Stations	17	10,363	51	60,442	11	3,883	4	3,943
Clothing and Clothing Accessories Stores	12	455	179	3,450	18	270	4	103
General Merchandise Stores	5	#	47	#	1	#	1	#
Food Services and Drinking Places	46	4,878	252	24,330	42	5,283	38	1,501
Other Retail Group	196	12,185 #	991	33,538 #	274	2,704 #	104	1,529 #
Total Retail and Food Services	<b>369</b>	<b>41,507</b>	<b>1,989</b>	<b>202,901</b>	<b>430</b>	<b>19,449</b>	<b>197</b>	<b>12,174</b>
All Other Outlets	219	21,291	897	116,829	217	34,930	124	10,271
Totals All Outlets	<b>588</b>	<b>62,798</b>	<b>2,886</b>	<b>319,731</b>	<b>647</b>	<b>54,380</b>	<b>321</b>	<b>22,446</b>
Type of business	MONO		PLUMAS		SAN BENITO		SIERRA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	11	439	25	1,956	51	9,519	2	#
Home Furnishings and Appliance Stores	18	553	34	731	41	1,127	3	#
Bldg. Matrl. and Garden Equip. and Supplies	19	4,233	46	6,052	32	6,592	8	558
Food and Beverage Stores	20	5,067	21	6,793	42	7,162	5	540
Gasoline Stations	12	11,587	17	7,231	16	12,176	3	#
Clothing and Clothing Accessories Stores	25	3,507	20	540	50	780	2	#
General Merchandise Stores	12	638	9	530	9	8,286	6	134
Food Services and Drinking Places	85	12,713	104	6,071	110	10,073	17	820
Other Retail Group	190	8,191	391	4,355	482	11,133	44	1,015 #
Total Retail and Food Services	<b>392</b>	<b>46,928</b>	<b>667</b>	<b>34,261</b>	<b>833</b>	<b>66,847</b>	<b>90</b>	<b>3,067</b>
All Other Outlets	189	19,570	300	26,127	411	62,403	29	1,939
Totals All Outlets	<b>581</b>	<b>66,498</b>	<b>967</b>	<b>60,388</b>	<b>1,244</b>	<b>129,251</b>	<b>119</b>	<b>5,006</b>

NOTE: Detail may not compute to total due to rounding.



**TABLE 4. TAXABLE SALES IN THE 22 SMALLEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**  
(Taxable transactions in thousands of dollars)

Type of business	SISKIYOU		SUTTER		TEHAMA		TRINITY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	50	7,463	114	33,716	61	23,237	11	468
Home Furnishings and Appliance Stores	52	2,075	73	6,501	30	1,448	8	216
Bldg. Matrl. and Garden Equip. and Supplies	84	8,226	60	30,166	55	10,234	20	3,087
Food and Beverage Stores	48	9,881	82	15,022	46	9,039	19	1,367
Gasoline Stations	36	29,436	39	29,967	30	48,888	17	6,061
Clothing and Clothing Accessories Stores	34	949	117	10,820	18	407	10	185
General Merchandise Stores	8	#	27	46,725	9	#	2	#
Food Services and Drinking Places	157	11,564	182	21,402	125	10,395	43	2,029
Other Retail Group	734	14,865 #	601	20,580	595	17,163 #	263	2,074 #
Total Retail and Food Services	<b>1,203</b>	<b>84,458</b>	<b>1,295</b>	<b>214,897</b>	<b>969</b>	<b>120,809</b>	<b>393</b>	<b>15,486</b>
All Other Outlets	612	38,850	647	97,378	475	38,769	167	7,681
Totals All Outlets	<b>1,815</b>	<b>123,308</b>	<b>1,942</b>	<b>312,276</b>	<b>1,444</b>	<b>159,578</b>	<b>560</b>	<b>23,167</b>

  

Type of business	TUOLUMNE		YUBA	
	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services				
Motor Vehicle and Parts Dealers	61	11,327	65	8,257
Home Furnishings and Appliance Stores	69	2,590	43	1,416
Bldg. Matrl. and Garden Equip. and Supplies	61	11,084	50	6,178
Food and Beverage Stores	49	10,650	58	6,351
Gasoline Stations	26	18,043	28	22,525
Clothing and Clothing Accessories Stores	83	4,129	58	399
General Merchandise Stores	13	#	14	#
Food Services and Drinking Places	149	13,985	122	9,571
Other Retail Group	803	28,636 #	456	19,332 #
Total Retail and Food Services	<b>1,314</b>	<b>100,443</b>	<b>894</b>	<b>74,028</b>
All Other Outlets	623	40,415	361	41,290
Totals All Outlets	<b>1,937</b>	<b>140,859</b>	<b>1,255</b>	<b>115,319</b>

# Sales omitted because their publication would result in the disclosure of confidential information. In Table 4, these are included with "Other Retail Group" when possible.

NOTE: Detail may not compute to total due to rounding.



**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	AGOURA HILLS		ALAMEDA		ALHAMBRA		ALISO VIEJO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	17	728	55	5,783	73	79,851	18	1,140
Home Furnishings and Appliance Stores	63	12,256	73	3,444	73	3,054	92	12,453
Bldg. Matrl. and Garden Equip. and Supplies	20	4,412	32	4,302	18	#	9	#
Food and Beverage Stores	13	3,554	76	13,174	50	7,574	19	5,745
Gasoline Stations	15	17,351	10	13,856	11	23,031	10	14,125
Clothing and Clothing Accessories Stores	47	774	91	6,234	85	3,644	82	#
General Merchandise Stores	18	47	17	#	51	50,051	21	#
Food Services and Drinking Places	62	12,386	223	23,454	212	34,146	66	11,227
Other Retail Group	297	6,305	822	20,776 #	493	34,344 #	394	33,611 #
Total Retail and Food Services	<b>552</b>	<b>57,814</b>	<b>1,399</b>	<b>91,023</b>	<b>1,066</b>	<b>235,695</b>	<b>711</b>	<b>78,301</b>
All Other Outlets	330	12,331	595	42,666	549	27,397	367	9,377
Totals All Outlets	<b>882</b>	<b>70,144</b>	<b>1,994</b>	<b>133,689</b>	<b>1,615</b>	<b>263,092</b>	<b>1,078</b>	<b>87,678</b>
Type of business	ANAHEIM		ANTIOCH		APPLE VALLEY		ARCADIA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	382	104,543	51	26,463	34	2,845	34	#
Home Furnishings and Appliance Stores	357	48,174	51	3,591	39	5,037	95	2,482
Bldg. Matrl. and Garden Equip. and Supplies	177	83,193	27	13,358	18	13,717	21	1,080
Food and Beverage Stores	272	41,056	50	12,021	36	10,490	46	8,488
Gasoline Stations	84	114,401	25	22,473	12	16,231	13	17,303
Clothing and Clothing Accessories Stores	421	25,012	115	8,022	46	4,520	190	45,105
General Merchandise Stores	105	39,137	26	55,208	17	24,329	53	17,625
Food Services and Drinking Places	803	158,622	156	21,113	121	15,127	189	30,712
Other Retail Group	1,982	74,719	522	15,446	459	8,131	596	38,244 #
Total Retail and Food Services	<b>4,583</b>	<b>688,859</b>	<b>1,023</b>	<b>177,695</b>	<b>782</b>	<b>100,428</b>	<b>1,237</b>	<b>161,038</b>
All Other Outlets	3,624	511,684	425	21,603	279	6,358	654	17,947
Totals All Outlets	<b>8,207</b>	<b>1,200,542</b>	<b>1,448</b>	<b>199,298</b>	<b>1,061</b>	<b>106,787</b>	<b>1,891</b>	<b>178,985</b>
Type of business	ARROYO GRANDE		ATASCADERO		AUBURN		AZUSA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	16	5,952	39	5,333	33	8,220	51	3,052
Home Furnishings and Appliance Stores	33	3,292	25	1,965	29	1,245	28	1,010
Bldg. Matrl. and Garden Equip. and Supplies	16	4,921	34	10,740	15	2,870	15	488
Food and Beverage Stores	18	4,136	21	8,767	20	3,686	42	4,404
Gasoline Stations	7	9,997	13	11,689	9	#	14	16,398
Clothing and Clothing Accessories Stores	26	#	22	705	38	1,231	44	2,840
General Merchandise Stores	5	#	8	3,453	1	#	20	#
Food Services and Drinking Places	57	7,576	68	7,698	62	6,103	108	9,707
Other Retail Group	266	23,498 #	356	6,150	314	45,679 #	231	35,435 #
Total Retail and Food Services	<b>444</b>	<b>59,373</b>	<b>586</b>	<b>56,499</b>	<b>521</b>	<b>69,035</b>	<b>553</b>	<b>73,334</b>
All Other Outlets	191	5,187	292	7,475	265	10,671	389	20,167
Totals All Outlets	<b>635</b>	<b>64,560</b>	<b>878</b>	<b>63,974</b>	<b>786</b>	<b>79,705</b>	<b>942</b>	<b>93,501</b>
Type of business	BAKERSFIELD		BALDWIN PARK		BARSTOW		BEAUMONT	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	303	181,384	52	6,702	35	6,028	29	4,579
Home Furnishings and Appliance Stores	276	38,487	40	913	12	1,018	25	4,889
Bldg. Matrl. and Garden Equip. and Supplies	120	61,740	30	14,101	5	#	17	#
Food and Beverage Stores	232	51,611	52	6,611	31	6,316	20	4,805
Gasoline Stations	114	110,503	13	15,778	26	62,527	6	11,930
Clothing and Clothing Accessories Stores	438	54,127	54	1,826	56	27,985	36	#
General Merchandise Stores	110	191,255	33	23,496	10	#	14	#
Food Services and Drinking Places	782	115,533	113	15,467	100	18,934	60	7,443
Other Retail Group	2,686	81,905	242	9,813	129	17,214 #	522	30,436 #
Total Retail and Food Services	<b>5,061</b>	<b>886,545</b>	<b>629</b>	<b>94,707</b>	<b>404</b>	<b>140,023</b>	<b>729</b>	<b>64,082</b>
All Other Outlets	2,128	268,537	438	29,441	133	13,061	149	5,917
Totals All Outlets	<b>7,189</b>	<b>1,155,083</b>	<b>1,067</b>	<b>124,149</b>	<b>537</b>	<b>153,084</b>	<b>878</b>	<b>69,999</b>

NOTE: Detail may not compute to total due to rounding.



**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	BELLFLOWER		BENICIA		BERKELEY		BEVERLY HILLS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	102	20,516	26	1,588	42	28,974	20	63,425
Home Furnishings and Appliance Stores	64	1,367	32	1,447	153	16,452	91	7,206
Bldg. Matrl. and Garden Equip. and Supplies	15	1,189	17	3,948	53	22,236	16	1,083
Food and Beverage Stores	55	7,933	13	4,459	125	22,532	30	4,106
Gasoline Stations	21	24,543	14	16,872	25	21,461	7	7,935
Clothing and Clothing Accessories Stores	62	1,330	37	459	246	13,784	377	144,087
General Merchandise Stores	25	5,177	8	#	53	2,457	35	57,590
Food Services and Drinking Places	152	12,828	71	6,853	521	58,299	213	63,028
Other Retail Group	422	5,717	380	10,015 #	1,892	65,008	866	38,493
Total Retail and Food Services	<b>918</b>	<b>80,599</b>	<b>598</b>	<b>45,641</b>	<b>3,110</b>	<b>251,203</b>	<b>1,655</b>	<b>386,952</b>
All Other Outlets	419	13,709	400	74,669	1,230	77,893	882	80,413
Totals All Outlets	<b>1,337</b>	<b>94,308</b>	<b>998</b>	<b>120,311</b>	<b>4,340</b>	<b>329,096</b>	<b>2,537</b>	<b>467,365</b>
Type of business	BREA		BRENTWOOD		BUENA PARK		BURBANK	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	58	6,698	39	9,329	45	121,933	101	36,522
Home Furnishings and Appliance Stores	92	11,800	51	8,174	84	160,098	206	102,365
Bldg. Matrl. and Garden Equip. and Supplies	24	41,264	18	11,848	24	#	50	39,664
Food and Beverage Stores	31	9,220	29	10,479	57	10,268	98	23,901
Gasoline Stations	10	20,677	14	19,468	17	16,926	33	38,465
Clothing and Clothing Accessories Stores	174	62,310	76	10,015	97	9,180	268	24,993
General Merchandise Stores	30	44,920	10	#	34	27,545	57	72,074
Food Services and Drinking Places	156	38,838	117	16,566	205	36,116	378	73,274
Other Retail Group	457	30,348	317	14,842 #	509	22,403 #	1,056	72,323
Total Retail and Food Services	<b>1,032</b>	<b>266,075</b>	<b>671</b>	<b>100,722</b>	<b>1,072</b>	<b>404,469</b>	<b>2,247</b>	<b>483,580</b>
All Other Outlets	867	107,767	298	14,573	683	83,773	1,585	161,699
Totals All Outlets	<b>1,899</b>	<b>373,842</b>	<b>969</b>	<b>115,294</b>	<b>1,755</b>	<b>488,243</b>	<b>3,832</b>	<b>645,279</b>
Type of business	BURLINGAME		CALABASAS		CALEXICO		CAMARILLO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	38	57,931	12	34,370	47	7,949	42	17,211
Home Furnishings and Appliance Stores	58	4,510	35	3,346	50	530	72	6,846
Bldg. Matrl. and Garden Equip. and Supplies	25	3,309	7	#	27	290	29	19,479
Food and Beverage Stores	38	5,423	14	5,593	26	3,047	56	11,508
Gasoline Stations	11	8,863	7	9,462	15	15,536	19	29,930
Clothing and Clothing Accessories Stores	95	10,458	84	4,500	217	7,355	162	78,571
General Merchandise Stores	11	19	12	#	42	#	22	18,400
Food Services and Drinking Places	136	23,007	44	10,051	80	7,689	161	29,471
Other Retail Group	327	14,983	241	8,238 #	751	30,039 #	689	19,270
Total Retail and Food Services	<b>739</b>	<b>128,501</b>	<b>456</b>	<b>75,561</b>	<b>1,255</b>	<b>72,436</b>	<b>1,252</b>	<b>230,686</b>
All Other Outlets	660	52,192	294	55,849	251	3,477	949	62,070
Totals All Outlets	<b>1,399</b>	<b>180,694</b>	<b>750</b>	<b>131,410</b>	<b>1,506</b>	<b>75,913</b>	<b>2,201</b>	<b>292,756</b>
Type of business	CAMPBELL		CAPITOLA		CARLSBAD		CARSON	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	62	5,787	8	12,530	56	124,574	81	54,440
Home Furnishings and Appliance Stores	87	23,019	28	4,393	170	17,083	54	30,243
Bldg. Matrl. and Garden Equip. and Supplies	39	25,769	8	#	37	3,950	35	16,729
Food and Beverage Stores	33	8,744	19	7,968	57	20,243	62	10,740
Gasoline Stations	16	19,205	5	6,574	25	32,652	34	32,712
Clothing and Clothing Accessories Stores	70	9,243	87	11,925	314	70,658	125	4,900
General Merchandise Stores	9	5,597	7	11,863	28	56,894	45	29,346
Food Services and Drinking Places	140	26,177	82	13,635	242	52,952	223	27,624
Other Retail Group	455	18,902	208	15,939 #	1,504	24,952	538	52,609
Total Retail and Food Services	<b>911</b>	<b>142,442</b>	<b>452</b>	<b>84,827</b>	<b>2,433</b>	<b>403,957</b>	<b>1,197</b>	<b>259,343</b>
All Other Outlets	752	34,623	123	7,662	1,455	157,858	1,005	114,395
Totals All Outlets	<b>1,663</b>	<b>177,065</b>	<b>575</b>	<b>92,489</b>	<b>3,888</b>	<b>561,815</b>	<b>2,202</b>	<b>373,738</b>

NOTE: Detail may not compute to total due to rounding.



**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	CATHEDRAL CITY		CERES		CERRITOS		CHICO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	63	59,823	35	5,457	41	175,047	96	37,269
Home Furnishings and Appliance Stores	52	3,374	28	565	86	17,855	116	17,180
Bldg. Matrl. and Garden Equip. and Supplies	15	1,630	18	10,940	14	#	58	31,350
Food and Beverage Stores	39	7,183	33	6,057	24	3,580	67	22,427
Gasoline Stations	17	19,822	14	18,559	10	9,487	34	30,202
Clothing and Clothing Accessories Stores	36	1,768	32	1,279	138	56,190	163	17,943
General Merchandise Stores	12	6,052	9	18,109	21	43,306	31	61,173
Food Services and Drinking Places	116	11,088	81	9,671	152	29,374	321	37,191
Other Retail Group	329	5,325	189	6,832	435	41,341 #	917	33,709
Total Retail and Food Services	<b>679</b>	<b>116,065</b>	<b>439</b>	<b>77,469</b>	<b>921</b>	<b>376,179</b>	<b>1,803</b>	<b>288,443</b>
All Other Outlets	338	17,767	197	23,986	641	81,307	810	77,021
Totals All Outlets	<b>1,017</b>	<b>133,832</b>	<b>636</b>	<b>101,455</b>	<b>1,562</b>	<b>457,486</b>	<b>2,613</b>	<b>365,464</b>
Type of business	CHINO		CHINO HILLS		CHULA VISTA		CITRUS HEIGHTS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	80	10,648	25	3,605	177	48,516	55	11,144
Home Furnishings and Appliance Stores	96	4,435	67	8,093	216	32,779	76	10,376
Bldg. Matrl. and Garden Equip. and Supplies	40	8,174	13	#	74	23,377	20	13,194
Food and Beverage Stores	47	10,235	31	11,475	128	29,338	50	12,839
Gasoline Stations	19	25,725	11	21,210	49	67,511	19	16,786
Clothing and Clothing Accessories Stores	96	26,645	96	7,693	332	31,772	126	15,459
General Merchandise Stores	45	50,445	32	#	83	157,776	27	71,281
Food Services and Drinking Places	171	24,834	122	22,658	435	73,472	180	26,334
Other Retail Group	524	24,856	386	45,539 #	1,155	49,137	620	23,327
Total Retail and Food Services	<b>1,118</b>	<b>185,997</b>	<b>783</b>	<b>120,274</b>	<b>2,649</b>	<b>513,677</b>	<b>1,173</b>	<b>200,740</b>
All Other Outlets	1,098	153,640	300	15,754	1,415	56,957	353	15,031
Totals All Outlets	<b>2,216</b>	<b>339,637</b>	<b>1,083</b>	<b>136,028</b>	<b>4,064</b>	<b>570,634</b>	<b>1,526</b>	<b>215,771</b>
Type of business	CLAREMONT		CLOVIS		COACHELLA		COLTON	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	10	#	97	50,098	21	2,927	73	21,007
Home Furnishings and Appliance Stores	24	461	94	10,422	13	743	36	8,211
Bldg. Matrl. and Garden Equip. and Supplies	9	548	35	24,093	5	1,108	10	#
Food and Beverage Stores	22	5,187	46	18,755	29	7,918	47	9,035
Gasoline Stations	10	10,506	27	26,475	9	23,269	15	17,954
Clothing and Clothing Accessories Stores	64	1,046	134	11,784	28	1,589	35	#
General Merchandise Stores	12	189	25	63,235	1	#	14	#
Food Services and Drinking Places	93	12,382	221	32,913	60	6,221	107	11,071
Other Retail Group	321	21,043 #	611	27,822	91	2,077 #	213	23,487 #
Total Retail and Food Services	<b>565</b>	<b>51,363</b>	<b>1,290</b>	<b>265,597</b>	<b>257</b>	<b>45,853</b>	<b>550</b>	<b>90,765</b>
All Other Outlets	227	6,334	655	31,234	87	14,927	309	39,911
Totals All Outlets	<b>792</b>	<b>57,697</b>	<b>1,945</b>	<b>296,831</b>	<b>344</b>	<b>60,780</b>	<b>859</b>	<b>130,676</b>
Type of business	COMMERCE		COMPTON		CONCORD		CORONA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	29	5,153	90	5,061	118	104,113	210	56,003
Home Furnishings and Appliance Stores	39	2,973	61	8,207	142	35,662	200	23,952
Bldg. Matrl. and Garden Equip. and Supplies	23	15,464	19	#	77	54,088	78	30,004
Food and Beverage Stores	26	2,390	101	15,313	95	21,550	84	24,152
Gasoline Stations	15	22,034	22	16,894	43	35,663	38	71,350
Clothing and Clothing Accessories Stores	116	31,976	199	7,698	184	29,207	225	19,252
General Merchandise Stores	16	27,519	71	8,834	45	68,211	57	74,559
Food Services and Drinking Places	82	11,361	172	14,118	301	38,832	319	49,790
Other Retail Group	136	6,856	606	16,421 #	854	41,380	1,227	28,756
Total Retail and Food Services	<b>482</b>	<b>125,727</b>	<b>1,341</b>	<b>92,545</b>	<b>1,859</b>	<b>428,707</b>	<b>2,438</b>	<b>377,818</b>
All Other Outlets	868	156,618	538	37,942	1,072	97,525	1,413	253,256
Totals All Outlets	<b>1,350</b>	<b>282,344</b>	<b>1,879</b>	<b>130,487</b>	<b>2,931</b>	<b>526,232</b>	<b>3,851</b>	<b>631,074</b>

NOTE: Detail may not compute to total due to rounding.



**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	CORTE MADERA		COSTA MESA		COVINA		CULVER CITY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	9	21,438	296	121,479	65	27,053	41	23,896
Home Furnishings and Appliance Stores	20	9,103	493	67,733	60	#	135	34,544
Bldg. Matrl. and Garden Equip. and Supplies	7	2,817	127	26,303	18	#	41	8,384
Food and Beverage Stores	13	3,393	132	32,566	44	8,572	50	11,898
Gasoline Stations	2	#	40	52,536	13	14,102	16	21,152
Clothing and Clothing Accessories Stores	58	28,731	1,165	193,214	98	2,972	180	30,585
General Merchandise Stores	5	7,811	235	79,402	38	13,076	34	85,090
Food Services and Drinking Places	29	9,584	458	87,953	151	21,025	216	40,638
Other Retail Group	117	17,514 #	4,284	65,716	450	41,702 #	693	35,359
Total Retail and Food Services	<b>260</b>	<b>100,390</b>	<b>7,230</b>	<b>726,902</b>	<b>937</b>	<b>128,501</b>	<b>1,406</b>	<b>291,546</b>
All Other Outlets	161	22,332	2,531	144,552	569	14,878	687	56,990
Totals All Outlets	<b>421</b>	<b>122,723</b>	<b>9,761</b>	<b>871,454</b>	<b>1,506</b>	<b>143,379</b>	<b>2,093</b>	<b>348,536</b>
Type of business	CUPERTINO		CYPRESS		DALY CITY		DANA POINT	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	11	688	43	3,371	38	26,060	21	2,588
Home Furnishings and Appliance Stores	93	59,890	88	3,609	59	3,805	66	1,326
Bldg. Matrl. and Garden Equip. and Supplies	22	3,328	30	#	23	#	16	3,857
Food and Beverage Stores	40	8,083	33	5,009	54	10,275	26	10,189
Gasoline Stations	14	15,665	11	14,658	19	28,655	12	17,190
Clothing and Clothing Accessories Stores	84	7,188	214	3,394	132	20,747	79	2,677
General Merchandise Stores	29	25,078	91	44,499	20	24,820	20	547
Food Services and Drinking Places	154	28,190	138	15,168	187	35,287	101	24,957
Other Retail Group	731	8,767	1,496	63,263 #	438	28,884 #	480	10,052
Total Retail and Food Services	<b>1,178</b>	<b>156,879</b>	<b>2,144</b>	<b>152,970</b>	<b>970</b>	<b>178,532</b>	<b>821</b>	<b>73,383</b>
All Other Outlets	447	290,791	492	109,470	408	14,188	399	27,774
Totals All Outlets	<b>1,625</b>	<b>447,670</b>	<b>2,636</b>	<b>262,441</b>	<b>1,378</b>	<b>192,720</b>	<b>1,220</b>	<b>101,158</b>
Type of business	DANVILLE		DAVIS		DELANO		DIAMOND BAR	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	13	980	24	26,079	26	7,086	35	1,152
Home Furnishings and Appliance Stores	59	2,759	40	1,430	19	891	81	2,008
Bldg. Matrl. and Garden Equip. and Supplies	23	2,511	18	4,292	14	12,578	15	931
Food and Beverage Stores	19	7,447	33	9,707	47	10,335	28	3,787
Gasoline Stations	13	14,268	13	16,187	12	12,771	16	25,625
Clothing and Clothing Accessories Stores	79	5,553	58	2,005	29	1,586	55	426
General Merchandise Stores	9	#	5	#	14	6,994	30	8,594
Food Services and Drinking Places	107	16,286	155	20,530	63	5,821	116	11,140
Other Retail Group	535	37,028 #	464	19,447 #	115	2,478	331	4,523
Total Retail and Food Services	<b>857</b>	<b>86,832</b>	<b>810</b>	<b>99,678</b>	<b>339</b>	<b>60,539</b>	<b>707</b>	<b>58,185</b>
All Other Outlets	396	10,005	285	8,396	125	19,005	462	12,898
Totals All Outlets	<b>1,253</b>	<b>96,837</b>	<b>1,095</b>	<b>108,074</b>	<b>464</b>	<b>79,544</b>	<b>1,169</b>	<b>71,083</b>
Type of business	DIXON		DOWNEY		DUARTE		DUBLIN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	19	10,707	89	46,707	23	38,980	40	88,817
Home Furnishings and Appliance Stores	11	50	89	15,811	16	#	71	26,789
Bldg. Matrl. and Garden Equip. and Supplies	13	1,069	25	15,983	9	1,161	23	13,267
Food and Beverage Stores	14	2,496	77	11,115	19	2,224	20	5,563
Gasoline Stations	10	12,393	30	36,028	3	#	17	24,066
Clothing and Clothing Accessories Stores	15	#	181	25,682	28	188	42	12,899
General Merchandise Stores	5	#	64	28,006	15	23,082	5	#
Food Services and Drinking Places	55	6,278	259	41,196	62	7,418	140	28,495
Other Retail Group	125	16,649 #	887	18,380	127	14,212 #	324	35,771 #
Total Retail and Food Services	<b>267</b>	<b>49,643</b>	<b>1,701</b>	<b>238,909</b>	<b>302</b>	<b>87,265</b>	<b>682</b>	<b>235,668</b>
All Other Outlets	124	52,610	656	42,193	153	9,169	349	51,777
Totals All Outlets	<b>391</b>	<b>102,253</b>	<b>2,357</b>	<b>281,102</b>	<b>455</b>	<b>96,434</b>	<b>1,031</b>	<b>287,444</b>

NOTE: Detail may not compute to total due to rounding.



**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	EL CAJON		EL CENTRO		EL CERRITO		EL MONTE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	123	85,204	49	22,120	14	#	169	121,218
Home Furnishings and Appliance Stores	94	17,738	23	7,140	27	3,258	87	5,398
Bldg. Matrl. and Garden Equip. and Supplies	49	31,561	29	12,935	9	4,636	40	19,842
Food and Beverage Stores	96	17,241	29	5,580	17	4,962	116	10,007
Gasoline Stations	50	47,160	16	13,287	5	4,572	21	22,237
Clothing and Clothing Accessories Stores	174	19,909	92	22,417	42	6,158	161	4,194
General Merchandise Stores	29	33,890	21	48,756	6	849	67	12,005
Food Services and Drinking Places	234	30,473	121	19,251	69	7,141	233	16,894
Other Retail Group	629	27,827	170	8,319	242	25,580 #	473	9,010
Total Retail and Food Services	<b>1,478</b>	<b>311,002</b>	<b>550</b>	<b>159,806</b>	<b>431</b>	<b>57,157</b>	<b>1,367</b>	<b>220,804</b>
All Other Outlets	855	95,171	363	31,544	149	3,907	830	39,031
Totals All Outlets	<b>2,333</b>	<b>406,173</b>	<b>913</b>	<b>191,350</b>	<b>580</b>	<b>61,064</b>	<b>2,197</b>	<b>259,835</b>
Type of business	EL SEGUNDO		ELK GROVE		EMERYVILLE		ENCINITAS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	16	1,105	83	84,584	9	#	33	27,627
Home Furnishings and Appliance Stores	48	17,569	104	16,772	43	43,301	107	13,825
Bldg. Matrl. and Garden Equip. and Supplies	8	2,797	35	14,236	8	#	56	19,039
Food and Beverage Stores	14	6,218	59	22,100	21	4,502	54	18,859
Gasoline Stations	8	24,944	24	38,362	4	5,860	21	30,613
Clothing and Clothing Accessories Stores	65	6,941	175	14,318	64	20,744	162	9,004
General Merchandise Stores	10	#	30	34,694	3	#	17	#
Food Services and Drinking Places	148	25,431	231	36,967	110	19,230	206	36,607
Other Retail Group	238	19,035 #	995	30,800	200	33,715 #	1,242	47,325 #
Total Retail and Food Services	<b>555</b>	<b>104,040</b>	<b>1,736</b>	<b>292,834</b>	<b>462</b>	<b>127,352</b>	<b>1,898</b>	<b>202,897</b>
All Other Outlets	435	137,775	627	44,391	295	40,897	858	23,964
Totals All Outlets	<b>990</b>	<b>241,815</b>	<b>2,363</b>	<b>337,225</b>	<b>757</b>	<b>168,249</b>	<b>2,756</b>	<b>226,861</b>
Type of business	ESCONDIDO		EUREKA		FAIRFIELD		FOLSOM	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	179	135,854	56	29,555	73	38,091	33	72,439
Home Furnishings and Appliance Stores	139	7,888	52	6,256	70	12,595	101	12,867
Bldg. Matrl. and Garden Equip. and Supplies	74	41,715	37	16,659	29	12,291	24	17,037
Food and Beverage Stores	115	30,761	30	9,468	63	13,826	51	14,073
Gasoline Stations	41	66,998	20	13,258	31	35,257	16	18,246
Clothing and Clothing Accessories Stores	267	41,688	73	9,011	127	16,757	155	28,738
General Merchandise Stores	35	29,783	25	40,865	34	53,791	22	60,183
Food Services and Drinking Places	316	42,583	142	16,306	208	33,970	209	31,068
Other Retail Group	1,248	34,071	461	18,799	704	17,856	725	28,594
Total Retail and Food Services	<b>2,414</b>	<b>431,341</b>	<b>896</b>	<b>160,176</b>	<b>1,339</b>	<b>234,433</b>	<b>1,336</b>	<b>283,246</b>
All Other Outlets	1,292	104,184	392	34,776	639	73,622	542	36,898
Totals All Outlets	<b>3,706</b>	<b>535,525</b>	<b>1,288</b>	<b>194,952</b>	<b>1,978</b>	<b>308,055</b>	<b>1,878</b>	<b>320,144</b>
Type of business	FONTANA		FOUNTAIN VALLEY		FREMONT		FRESNO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	205	103,879	42	9,845	149	120,629	609	190,069
Home Furnishings and Appliance Stores	126	3,868	110	28,173	310	35,255	525	61,424
Bldg. Matrl. and Garden Equip. and Supplies	60	26,233	24	3,570	56	37,331	178	73,776
Food and Beverage Stores	110	27,191	58	8,475	116	19,888	456	88,301
Gasoline Stations	54	79,218	29	32,221	45	60,216	170	156,258
Clothing and Clothing Accessories Stores	307	11,932	67	4,259	150	10,781	858	77,700
General Merchandise Stores	85	61,092	15	56,389	60	62,113	144	189,231
Food Services and Drinking Places	291	42,376	162	21,862	417	51,743	1,202	155,229
Other Retail Group	1,738	38,787	463	23,429	1,435	69,333	2,775	125,575
Total Retail and Food Services	<b>2,976</b>	<b>394,577</b>	<b>970</b>	<b>188,224</b>	<b>2,738</b>	<b>467,289</b>	<b>6,917</b>	<b>1,117,563</b>
All Other Outlets	944	113,416	641	26,651	2,066	205,636	3,899	342,514
Totals All Outlets	<b>3,920</b>	<b>507,993</b>	<b>1,611</b>	<b>214,875</b>	<b>4,804</b>	<b>672,925</b>	<b>10,816</b>	<b>1,460,077</b>

NOTE: Detail may not compute to total due to rounding.



**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	FULLERTON		GARDEN GROVE		GARDENA		GILROY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	157	33,932	162	56,177	115	18,053	70	26,888
Home Furnishings and Appliance Stores	115	16,876	168	6,200	70	5,277	63	12,144
Bldg. Matrl. and Garden Equip. and Supplies	33	12,313	60	19,836	28	18,755	23	14,542
Food and Beverage Stores	100	19,100	160	17,778	67	11,579	53	8,163
Gasoline Stations	31	45,968	39	58,425	15	24,177	21	33,131
Clothing and Clothing Accessories Stores	200	14,019	177	9,329	126	930	162	59,618
General Merchandise Stores	56	56,968	54	47,618	45	16,620	20	44,890
Food Services and Drinking Places	332	49,320	449	53,500	263	24,726	138	24,933
Other Retail Group	909	33,122	1,008	50,321	557	8,410	381	17,661
Total Retail and Food Services	<b>1,933</b>	<b>281,617</b>	<b>2,277</b>	<b>319,184</b>	<b>1,286</b>	<b>128,527</b>	<b>931</b>	<b>241,970</b>
All Other Outlets	1,354	87,570	1,376	50,017	954	35,273	435	32,763
Totals All Outlets	<b>3,287</b>	<b>369,187</b>	<b>3,653</b>	<b>369,200</b>	<b>2,240</b>	<b>163,800</b>	<b>1,366</b>	<b>274,732</b>
Type of business	GLENDALE		GLENDORA		GOLETA		GRASS VALLEY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	190	118,224	69	25,743	32	17,697	42	12,284
Home Furnishings and Appliance Stores	278	15,131	71	9,651	45	16,278	37	4,042
Bldg. Matrl. and Garden Equip. and Supplies	62	21,933	30	#	24	17,748	25	14,240
Food and Beverage Stores	197	30,197	27	7,469	38	7,982	23	11,894
Gasoline Stations	36	43,719	11	10,205	12	15,666	12	13,456
Clothing and Clothing Accessories Stores	485	83,639	100	2,688	34	3,860	47	1,470
General Merchandise Stores	100	45,808	71	27,894	10	23,809	14	8,756
Food Services and Drinking Places	533	64,116	117	15,830	95	17,110	95	11,142
Other Retail Group	1,742	44,519	756	24,587 #	414	11,801	306	12,685
Total Retail and Food Services	<b>3,623</b>	<b>467,287</b>	<b>1,252</b>	<b>124,065</b>	<b>704</b>	<b>131,951</b>	<b>601</b>	<b>89,971</b>
All Other Outlets	1,815	127,473	440	13,409	506	38,188	295	15,539
Totals All Outlets	<b>5,438</b>	<b>594,760</b>	<b>1,692</b>	<b>137,474</b>	<b>1,210</b>	<b>170,140</b>	<b>896</b>	<b>105,510</b>
Type of business	HANFORD		HAWTHORNE		HAYWARD		HEALDSBURG	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	46	22,060	83	41,180	204	50,998	14	12,547
Home Furnishings and Appliance Stores	42	3,015	57	15,186	150	9,205	19	706
Bldg. Matrl. and Garden Equip. and Supplies	21	13,180	25	27,241	71	43,175	19	7,066
Food and Beverage Stores	40	9,868	59	7,767	112	18,233	33	5,275
Gasoline Stations	17	15,566	16	20,224	47	49,399	7	7,095
Clothing and Clothing Accessories Stores	98	10,949	85	8,127	185	20,258	40	2,263
General Merchandise Stores	19	30,666	32	#	64	69,761	4	674
Food Services and Drinking Places	142	17,882	174	18,003	382	37,265	51	10,472
Other Retail Group	341	11,588	328	67,155 #	955	31,780	245	4,690
Total Retail and Food Services	<b>766</b>	<b>134,773</b>	<b>859</b>	<b>204,883</b>	<b>2,170</b>	<b>330,074</b>	<b>432</b>	<b>50,788</b>
All Other Outlets	314	24,076	451	24,112	1,718	220,635	289	26,761
Totals All Outlets	<b>1,080</b>	<b>158,850</b>	<b>1,310</b>	<b>228,994</b>	<b>3,888</b>	<b>550,709</b>	<b>721</b>	<b>77,548</b>
Type of business	HEMET		HERMOSA BEACH		HESPERIA		HOLLISTER	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	67	41,969	11	3,460	132	9,170	37	9,268
Home Furnishings and Appliance Stores	61	3,020	20	#	70	1,491	24	462
Bldg. Matrl. and Garden Equip. and Supplies	21	14,190	8	#	34	3,979	18	5,890
Food and Beverage Stores	48	9,699	22	5,538	47	12,717	25	6,400
Gasoline Stations	29	26,762	2	#	36	48,068	14	11,279
Clothing and Clothing Accessories Stores	69	7,604	100	1,808	52	544	32	429
General Merchandise Stores	31	27,031	14	#	28	12,624	8	8,088
Food Services and Drinking Places	176	21,322	123	21,052	126	18,301	79	7,657
Other Retail Group	496	11,884	355	16,460 #	523	6,268	221	4,258
Total Retail and Food Services	<b>998</b>	<b>163,479</b>	<b>655</b>	<b>48,318</b>	<b>1,048</b>	<b>113,163</b>	<b>458</b>	<b>53,731</b>
All Other Outlets	392	17,895	231	4,129	481	26,828	256	11,113
Totals All Outlets	<b>1,390</b>	<b>181,374</b>	<b>886</b>	<b>52,447</b>	<b>1,529</b>	<b>139,991</b>	<b>714</b>	<b>64,844</b>

NOTE: Detail may not compute to total due to rounding.



**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	HUNTINGTON BEACH		HUNTINGTON PARK		INDIO		INDUSTRY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	217	89,624	44	#	78	34,149	98	63,179
Home Furnishings and Appliance Stores	258	18,119	64	6,032	87	7,097	177	70,808
Bldg. Matrl. and Garden Equip. and Supplies	99	32,021	16	#	48	11,315	48	20,198
Food and Beverage Stores	133	36,303	93	6,925	52	9,013	50	3,744
Gasoline Stations	53	57,666	6	8,031	12	13,462	17	21,200
Clothing and Clothing Accessories Stores	462	26,056	234	10,691	240	4,585	407	15,975
General Merchandise Stores	150	39,890	54	8,139	58	8,312	210	60,329
Food Services and Drinking Places	504	83,927	200	15,607	195	13,225	156	27,697
Other Retail Group	2,687	59,463	386	39,128 #	1,390	6,385	2,318	19,173
Total Retail and Food Services	<b>4,563</b>	<b>443,069</b>	<b>1,097</b>	<b>94,552</b>	<b>2,160</b>	<b>107,542</b>	<b>3,481</b>	<b>302,303</b>
All Other Outlets	2,284	167,342	409	20,675	476	25,220	1,313	319,109
Totals All Outlets	<b>6,847</b>	<b>610,411</b>	<b>1,506</b>	<b>115,228</b>	<b>2,636</b>	<b>132,762</b>	<b>4,794</b>	<b>621,413</b>

  

Type of business	INGLEWOOD		IRVINE		LA HABRA		LA MESA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	87	#	135	132,071	73	6,328	51	50,295
Home Furnishings and Appliance Stores	73	2,625	530	78,000	46	6,502	74	8,858
Bldg. Matrl. and Garden Equip. and Supplies	22	#	80	21,489	34	15,998	19	6,476
Food and Beverage Stores	106	13,690	119	33,096	64	10,618	50	12,300
Gasoline Stations	23	23,487	27	51,770	18	15,974	19	20,445
Clothing and Clothing Accessories Stores	241	15,815	408	45,486	50	5,956	101	10,523
General Merchandise Stores	62	31,605	73	68,405	24	56,472	17	47,692
Food Services and Drinking Places	259	24,939	572	116,364	165	19,377	170	28,859
Other Retail Group	689	61,968 #	1,815	68,983	339	10,532	552	23,015
Total Retail and Food Services	<b>1,562</b>	<b>174,130</b>	<b>3,759</b>	<b>615,666</b>	<b>813</b>	<b>147,757</b>	<b>1,053</b>	<b>208,462</b>
All Other Outlets	524	58,991	3,076	376,531	494	28,024	507	16,481
Totals All Outlets	<b>2,086</b>	<b>233,121</b>	<b>6,835</b>	<b>992,197</b>	<b>1,307</b>	<b>175,781</b>	<b>1,560</b>	<b>224,943</b>

  

Type of business	LA MIRADA		LA PUENTE		LA QUINTA		LA VERNE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	21	3,709	65	7,891	17	10,835	22	602
Home Furnishings and Appliance Stores	41	#	57	#	43	7,241	29	5,247
Bldg. Matrl. and Garden Equip. and Supplies	14	10,641	16	1,799	13	13,501	11	#
Food and Beverage Stores	27	4,759	50	6,021	21	8,748	16	3,827
Gasoline Stations	15	31,215	8	7,492	4	6,873	8	11,449
Clothing and Clothing Accessories Stores	41	2,542	134	3,108	70	4,141	37	3,358
General Merchandise Stores	12	1,768	80	1,449	10	42,455	20	11,899
Food Services and Drinking Places	106	12,727	120	8,740	97	14,055	76	10,898
Other Retail Group	316	67,453 #	678	9,708 #	556	7,043	250	10,580 #
Total Retail and Food Services	<b>593</b>	<b>134,814</b>	<b>1,208</b>	<b>46,206</b>	<b>831</b>	<b>114,892</b>	<b>469</b>	<b>57,860</b>
All Other Outlets	371	57,542	243	3,850	330	9,709	292	19,297
Totals All Outlets	<b>964</b>	<b>192,356</b>	<b>1,451</b>	<b>50,057</b>	<b>1,161</b>	<b>124,601</b>	<b>761</b>	<b>77,156</b>

  

Type of business	LAGUNA BEACH		LAGUNA HILLS		LAGUNA NIGUEL		LAKE ELSINORE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	11	2,004	36	4,104	39	34,383	59	20,758
Home Furnishings and Appliance Stores	81	2,036	98	11,968	136	7,246	46	2,336
Bldg. Matrl. and Garden Equip. and Supplies	25	3,277	23	1,173	27	12,824	15	10,297
Food and Beverage Stores	26	6,761	30	4,125	30	12,944	37	8,654
Gasoline Stations	8	5,371	10	10,145	10	15,718	16	24,707
Clothing and Clothing Accessories Stores	167	8,206	111	12,124	105	7,172	100	9,976
General Merchandise Stores	21	170	21	16,151	25	76,048	21	34,353
Food Services and Drinking Places	110	34,808	90	18,470	123	20,846	124	16,050
Other Retail Group	848	13,908	415	10,625	645	13,235	445	8,885
Total Retail and Food Services	<b>1,297</b>	<b>76,540</b>	<b>834</b>	<b>88,884</b>	<b>1,140</b>	<b>200,416</b>	<b>863</b>	<b>136,015</b>
All Other Outlets	449	20,802	523	22,287	614	27,521	334	13,026
Totals All Outlets	<b>1,746</b>	<b>97,342</b>	<b>1,357</b>	<b>111,171</b>	<b>1,754</b>	<b>227,936</b>	<b>1,197</b>	<b>149,042</b>

NOTE: Detail may not compute to total due to rounding.



**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	LAKE FOREST		LAKEWOOD		LANCASTER		LAWNDALE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	79	16,502	37	25,898	138	42,377	41	5,159
Home Furnishings and Appliance Stores	160	12,003	47	10,761	110	3,936	34	1,778
Bldg. Matrl. and Garden Equip. and Supplies	35	20,673	21	12,726	44	16,535	8	5,075
Food and Beverage Stores	54	13,593	56	10,367	74	16,309	30	3,600
Gasoline Stations	19	30,853	21	27,203	33	36,727	11	16,182
Clothing and Clothing Accessories Stores	105	5,862	148	22,006	188	7,824	20	842
General Merchandise Stores	25	17,446	42	63,442	53	65,223	9	#
Food Services and Drinking Places	227	33,246	182	33,128	290	36,120	72	7,171
Other Retail Group	718	31,349	599	16,653	784	19,257	160	4,691 #
Total Retail and Food Services	<b>1,422</b>	<b>181,527</b>	<b>1,153</b>	<b>222,185</b>	<b>1,714</b>	<b>244,308</b>	<b>385</b>	<b>44,497</b>
All Other Outlets	909	78,679	272	12,167	863	79,457	184	6,650
Totals All Outlets	<b>2,331</b>	<b>260,205</b>	<b>1,425</b>	<b>234,352</b>	<b>2,577</b>	<b>323,765</b>	<b>569</b>	<b>51,147</b>
Type of business	LEMON GROVE		LINCOLN		LIVERMORE		LODI	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	25	18,813	18	2,624	85	42,835	106	20,333
Home Furnishings and Appliance Stores	20	695	24	494	101	7,510	60	3,269
Bldg. Matrl. and Garden Equip. and Supplies	12	#	13	6,797	51	24,434	32	13,273
Food and Beverage Stores	19	5,649	18	6,389	57	12,628	68	11,113
Gasoline Stations	11	11,186	5	7,565	34	37,154	26	23,924
Clothing and Clothing Accessories Stores	26	2,113	34	2,215	67	2,828	72	4,483
General Merchandise Stores	5	#	6	#	24	45,698	15	25,270
Food Services and Drinking Places	56	7,271	66	8,343	203	29,209	174	18,768
Other Retail Group	167	24,662 #	274	8,452 #	694	17,895	505	12,593
Total Retail and Food Services	<b>341</b>	<b>70,390</b>	<b>458</b>	<b>42,880</b>	<b>1,316</b>	<b>220,192</b>	<b>1,058</b>	<b>133,025</b>
All Other Outlets	171	7,543	202	12,653	946	203,471	512	52,945
Totals All Outlets	<b>512</b>	<b>77,932</b>	<b>660</b>	<b>55,533</b>	<b>2,262</b>	<b>423,663</b>	<b>1,570</b>	<b>185,971</b>
Type of business	LOMPOC		LONG BEACH		LOS ALTOS		LOS ANGELES	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	25	9,955	332	65,100	2	#	2,993	742,675
Home Furnishings and Appliance Stores	19	1,436	347	19,420	55	2,143	4,378	387,870
Bldg. Matrl. and Garden Equip. and Supplies	13	6,071	108	#	9	#	1,281	433,120
Food and Beverage Stores	43	10,411	458	62,788	26	7,522	3,581	529,928
Gasoline Stations	10	10,128	111	141,213	8	10,431	785	1,077,157
Clothing and Clothing Accessories Stores	24	2,287	578	40,809	75	3,078	10,199	622,187
General Merchandise Stores	6	#	340	66,259	3	#	2,244	593,778
Food Services and Drinking Places	88	9,547	1,112	164,375	79	10,900	10,478	1,424,137
Other Retail Group	309	14,330 #	3,517	470,243 #	421	9,699 #	30,435	847,581
Total Retail and Food Services	<b>537</b>	<b>64,164</b>	<b>6,903</b>	<b>1,030,207</b>	<b>678</b>	<b>43,773</b>	<b>66,374</b>	<b>6,658,432</b>
All Other Outlets	249	7,717	2,481	254,966	361	4,288	35,631	2,107,437
Totals All Outlets	<b>786</b>	<b>71,881</b>	<b>9,384</b>	<b>1,285,173</b>	<b>1,039</b>	<b>48,062</b>	<b>102,005</b>	<b>8,765,869</b>
Type of business	LOS BANOS		LOS GATOS		LYNWOOD		MADERA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	28	3,788	25	16,051	51	2,756	55	13,634
Home Furnishings and Appliance Stores	26	894	73	3,450	54	1,283	39	1,636
Bldg. Matrl. and Garden Equip. and Supplies	9	5,693	19	3,075	19	#	18	8,767
Food and Beverage Stores	18	6,762	37	10,571	69	8,948	49	9,432
Gasoline Stations	13	12,628	11	11,673	10	15,831	22	14,140
Clothing and Clothing Accessories Stores	29	893	98	7,592	102	3,507	90	2,191
General Merchandise Stores	11	14,502	10	255	27	2,487	25	#
Food Services and Drinking Places	78	9,147	124	23,085	140	13,244	127	12,244
Other Retail Group	153	3,848	505	17,380	330	9,781 #	300	21,957 #
Total Retail and Food Services	<b>365</b>	<b>58,153</b>	<b>902</b>	<b>93,132</b>	<b>802</b>	<b>57,836</b>	<b>725</b>	<b>84,002</b>
All Other Outlets	152	9,357	469	110,414	282	10,724	301	35,092
Totals All Outlets	<b>517</b>	<b>67,509</b>	<b>1,371</b>	<b>203,546</b>	<b>1,084</b>	<b>68,561</b>	<b>1,026</b>	<b>119,094</b>

NOTE: Detail may not compute to total due to rounding.



**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	MALIBU		MANHATTAN BEACH		MANTECA		MARTINEZ	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	4	#	12	#	54	21,839	23	1,495
Home Furnishings and Appliance Stores	29	838	54	#	45	5,088	27	485
Bldg. Matrl. and Garden Equip. and Supplies	14	515	7	#	20	10,212	12	12,185
Food and Beverage Stores	14	5,525	32	12,425	51	8,501	21	6,487
Gasoline Stations	9	7,170	4	7,478	29	19,144	17	11,967
Clothing and Clothing Accessories Stores	98	9,036	117	14,387	53	6,191	33	781
General Merchandise Stores	12	#	18	23,565	11	40,690	6	#
Food Services and Drinking Places	55	23,060	141	36,935	150	18,954	88	7,210
Other Retail Group	254	8,097 #	442	50,196 #	343	18,930	382	18,216 #
Total Retail and Food Services	<b>489</b>	<b>54,241</b>	<b>827</b>	<b>144,987</b>	<b>756</b>	<b>149,548</b>	<b>609</b>	<b>58,827</b>
All Other Outlets	228	6,257	355	44,856	346	37,899	288	45,296
Totals All Outlets	<b>717</b>	<b>60,498</b>	<b>1,182</b>	<b>189,842</b>	<b>1,102</b>	<b>187,447</b>	<b>897</b>	<b>104,123</b>
Type of business	MENIFEE		MENLO PARK		MERCED		MILPITAS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	30	2,943	5	#	74	32,679	30	34,984
Home Furnishings and Appliance Stores	29	#	66	5,347	58	6,402	97	26,196
Bldg. Matrl. and Garden Equip. and Supplies	25	#	15	3,539	22	14,894	18	11,713
Food and Beverage Stores	18	10,025	29	12,332	54	11,574	58	9,816
Gasoline Stations	11	16,422	11	13,874	23	23,087	17	22,376
Clothing and Clothing Accessories Stores	34	6,706	68	3,480	105	7,910	164	59,076
General Merchandise Stores	7	12,763	3	#	22	45,567	24	24,171
Food Services and Drinking Places	59	12,186	106	16,092	178	21,480	281	46,963
Other Retail Group	335	19,024 #	382	32,014 #	398	15,925	454	18,730
Total Retail and Food Services	<b>548</b>	<b>80,070</b>	<b>685</b>	<b>86,679</b>	<b>934</b>	<b>179,518</b>	<b>1,143</b>	<b>254,025</b>
All Other Outlets	201	9,727	467	47,969	436	34,590	703	114,116
Totals All Outlets	<b>749</b>	<b>89,797</b>	<b>1,152</b>	<b>134,648</b>	<b>1,370</b>	<b>214,108</b>	<b>1,846</b>	<b>368,141</b>
Type of business	MISSION VIEJO		MODESTO		MONROVIA		MONTCLAIR	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	81	46,338	182	31,772	39	48,408	113	48,411
Home Furnishings and Appliance Stores	179	24,249	213	25,233	54	10,847	78	9,958
Bldg. Matrl. and Garden Equip. and Supplies	38	11,437	55	29,110	18	#	23	3,833
Food and Beverage Stores	51	13,780	172	36,334	30	7,362	34	3,397
Gasoline Stations	22	34,852	53	43,134	7	11,285	9	9,110
Clothing and Clothing Accessories Stores	213	43,239	277	45,017	100	6,234	216	28,411
General Merchandise Stores	35	31,428	48	91,494	36	4,920	72	49,386
Food Services and Drinking Places	207	30,864	477	65,330	111	16,480	112	16,446
Other Retail Group	897	31,049	1,162	54,881	478	29,059 #	844	14,467
Total Retail and Food Services	<b>1,723</b>	<b>267,235</b>	<b>2,639</b>	<b>422,306</b>	<b>873</b>	<b>134,596</b>	<b>1,501</b>	<b>183,419</b>
All Other Outlets	827	53,152	1,178	167,606	472	29,905	416	26,898
Totals All Outlets	<b>2,550</b>	<b>320,387</b>	<b>3,817</b>	<b>589,912</b>	<b>1,345</b>	<b>164,500</b>	<b>1,917</b>	<b>210,317</b>
Type of business	MONTEBELLO		MONTEREY		MONTEREY PARK		MOORPARK	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	58	15,459	27	12,424	35	#	19	4,098
Home Furnishings and Appliance Stores	52	8,035	58	4,531	49	993	20	3,358
Bldg. Matrl. and Garden Equip. and Supplies	18	13,222	15	1,414	15	618	14	1,891
Food and Beverage Stores	55	8,609	46	8,967	53	5,467	25	4,835
Gasoline Stations	20	24,084	10	13,426	8	11,812	8	11,651
Clothing and Clothing Accessories Stores	120	23,506	90	9,111	89	2,902	26	2,548
General Merchandise Stores	47	27,752	11	#	51	737	10	10,943
Food Services and Drinking Places	172	20,912	190	46,058	161	22,239	77	9,366
Other Retail Group	379	12,796	546	38,385 #	542	24,677 #	248	9,930
Total Retail and Food Services	<b>921</b>	<b>154,376</b>	<b>993</b>	<b>134,315</b>	<b>1,003</b>	<b>69,446</b>	<b>447</b>	<b>58,620</b>
All Other Outlets	516	74,417	471	46,045	435	20,880	331	16,712
Totals All Outlets	<b>1,437</b>	<b>228,792</b>	<b>1,464</b>	<b>180,360</b>	<b>1,438</b>	<b>90,325</b>	<b>778</b>	<b>75,332</b>

NOTE: Detail may not compute to total due to rounding.



**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	MORENO VALLEY		MORGAN HILL		MOUNTAIN VIEW		MURRIETA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	95	32,699	28	15,096	46	26,523	82	16,275
Home Furnishings and Appliance Stores	95	4,727	40	1,889	111	18,825	118	21,061
Bldg. Matrl. and Garden Equip. and Supplies	40	18,191	24	10,402	32	7,948	35	17,140
Food and Beverage Stores	76	20,777	28	6,630	68	16,554	46	12,019
Gasoline Stations	34	42,554	12	22,772	17	25,554	23	31,464
Clothing and Clothing Accessories Stores	207	16,349	40	3,983	72	7,207	112	6,114
General Merchandise Stores	49	57,076	12	10,194	14	52,800	24	42,189
Food Services and Drinking Places	261	37,023	122	15,631	270	44,514	161	23,101
Other Retail Group	795	12,805	356	8,656	606	32,031	754	19,835
Total Retail and Food Services	<b>1,652</b>	<b>242,200</b>	<b>662</b>	<b>95,253</b>	<b>1,236</b>	<b>231,956</b>	<b>1,355</b>	<b>189,198</b>
All Other Outlets	502	16,287	496	26,792	864	113,213	659	32,388
Totals All Outlets	<b>2,154</b>	<b>258,487</b>	<b>1,158</b>	<b>122,045</b>	<b>2,100</b>	<b>345,169</b>	<b>2,014</b>	<b>221,585</b>

  

Type of business	NAPA		NATIONAL CITY		NEWARK		NEWPORT BEACH	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	51	28,030	99	89,914	75	21,230	76	119,208
Home Furnishings and Appliance Stores	83	5,139	62	2,506	39	3,400	262	8,782
Bldg. Matrl. and Garden Equip. and Supplies	47	25,026	29	5,811	23	18,613	37	9,948
Food and Beverage Stores	128	21,063	72	8,307	35	7,247	81	24,930
Gasoline Stations	21	32,245	16	19,704	13	11,375	17	30,480
Clothing and Clothing Accessories Stores	103	17,744	222	31,194	107	14,914	348	55,579
General Merchandise Stores	19	26,627	32	32,550	18	19,885	29	35,708
Food Services and Drinking Places	208	39,074	202	29,463	163	18,076	362	99,885
Other Retail Group	795	25,037	561	15,385	270	38,163	1,271	33,999
Total Retail and Food Services	<b>1,455</b>	<b>219,985</b>	<b>1,295</b>	<b>234,835</b>	<b>743</b>	<b>152,903</b>	<b>2,483</b>	<b>418,520</b>
All Other Outlets	954	38,577	467	44,220	402	31,456	1,547	154,805
Totals All Outlets	<b>2,409</b>	<b>258,562</b>	<b>1,762</b>	<b>279,055</b>	<b>1,145</b>	<b>184,359</b>	<b>4,030</b>	<b>573,324</b>

  

Type of business	NORCO		NORWALK		NOVATO		OAKDALE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	56	17,706	64	33,617	33	17,672	30	10,643
Home Furnishings and Appliance Stores	28	2,593	48	959	56	2,991	21	812
Bldg. Matrl. and Garden Equip. and Supplies	20	4,380	15	5,828	21	4,532	17	3,047
Food and Beverage Stores	29	5,382	65	10,861	34	11,598	24	5,345
Gasoline Stations	13	20,119	24	30,754	14	20,659	11	15,984
Clothing and Clothing Accessories Stores	26	734	95	5,379	61	8,495	17	363
General Merchandise Stores	6	#	42	41,281	7	34,784	6	#
Food Services and Drinking Places	87	12,285	188	21,065	128	18,496	58	6,461
Other Retail Group	275	14,213 #	560	10,767	608	21,008	155	7,866 #
Total Retail and Food Services	<b>540</b>	<b>77,412</b>	<b>1,101</b>	<b>160,510</b>	<b>962</b>	<b>140,234</b>	<b>339</b>	<b>50,521</b>
All Other Outlets	287	13,150	453	20,745	666	26,021	225	11,906
Totals All Outlets	<b>827</b>	<b>90,563</b>	<b>1,554</b>	<b>181,256</b>	<b>1,628</b>	<b>166,255</b>	<b>564</b>	<b>62,426</b>

  

Type of business	OAKLAND		OCEANSIDE		ONTARIO		ORANGE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	274	82,928	126	27,081	253	190,533	216	90,681
Home Furnishings and Appliance Stores	310	29,383	132	18,677	254	69,789	225	23,186
Bldg. Matrl. and Garden Equip. and Supplies	132	41,807	52	25,121	132	30,030	84	45,676
Food and Beverage Stores	509	60,436	94	26,249	112	20,861	118	26,207
Gasoline Stations	115	117,476	42	53,644	71	109,928	45	55,470
Clothing and Clothing Accessories Stores	751	15,494	250	12,006	527	86,642	282	28,459
General Merchandise Stores	162	20,809	37	54,210	132	30,377	57	38,836
Food Services and Drinking Places	1,230	128,523	361	52,874	399	70,347	423	69,459
Other Retail Group	4,366	67,248	1,691	33,518	2,367	171,350	1,453	49,654
Total Retail and Food Services	<b>7,849</b>	<b>564,104</b>	<b>2,785</b>	<b>303,379</b>	<b>4,247</b>	<b>779,855</b>	<b>2,903</b>	<b>427,629</b>
All Other Outlets	3,132	272,649	1,195	62,333	2,061	446,306	1,952	229,673
Totals All Outlets	<b>10,981</b>	<b>836,753</b>	<b>3,980</b>	<b>365,712</b>	<b>6,308</b>	<b>1,226,162</b>	<b>4,855</b>	<b>657,302</b>

NOTE: Detail may not compute to total due to rounding.



**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	OROVILLE		OXNARD		PALM DESERT		PALM SPRINGS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	34	8,210	115	86,579	58	3,324	39	#
Home Furnishings and Appliance Stores	32	1,151	119	31,136	162	19,026	71	2,002
Bldg. Matrl. and Garden Equip. and Supplies	21	#	42	23,683	53	15,338	24	17,878
Food and Beverage Stores	21	5,988	146	23,120	36	9,208	36	9,200
Gasoline Stations	13	12,535	42	54,701	11	16,963	18	21,406
Clothing and Clothing Accessories Stores	29	581	184	19,607	364	28,021	121	6,334
General Merchandise Stores	5	#	53	67,987	35	65,276	16	#
Food Services and Drinking Places	76	8,462	350	48,275	201	26,864	230	31,293
Other Retail Group	202	25,195 #	1,211	27,209	1,421	21,554	765	41,472 #
Total Retail and Food Services	<b>433</b>	<b>62,122</b>	<b>2,262</b>	<b>382,298</b>	<b>2,341</b>	<b>205,574</b>	<b>1,320</b>	<b>129,584</b>
All Other Outlets	216	10,579	1,268	112,448	748	34,767	549	36,745
Totals All Outlets	<b>649</b>	<b>72,701</b>	<b>3,530</b>	<b>494,745</b>	<b>3,089</b>	<b>240,341</b>	<b>1,869</b>	<b>166,329</b>
Type of business	PALMDALE		PALO ALTO		PARAMOUNT		PASADENA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	83	38,329	20	38,061	69	4,753	125	82,684
Home Furnishings and Appliance Stores	118	16,566	122	32,840	95	766	321	47,311
Bldg. Matrl. and Garden Equip. and Supplies	37	18,376	35	5,191	33	15,437	79	18,447
Food and Beverage Stores	57	20,505	39	8,412	55	10,730	115	33,961
Gasoline Stations	30	36,377	11	15,617	11	18,696	29	35,797
Clothing and Clothing Accessories Stores	213	21,858	147	59,016	509	3,889	482	47,902
General Merchandise Stores	71	68,497	15	33,709	174	#	121	48,330
Food Services and Drinking Places	235	39,364	266	60,464	111	9,079	549	88,950
Other Retail Group	834	20,919	817	25,040	2,859	19,949 #	2,652	125,966
Total Retail and Food Services	<b>1,678</b>	<b>280,792</b>	<b>1,472</b>	<b>278,350</b>	<b>3,916</b>	<b>83,299</b>	<b>4,473</b>	<b>529,349</b>
All Other Outlets	604	27,191	785	137,840	752	55,225	1,564	120,017
Totals All Outlets	<b>2,282</b>	<b>307,983</b>	<b>2,257</b>	<b>416,190</b>	<b>4,668</b>	<b>138,524</b>	<b>6,037</b>	<b>649,366</b>
Type of business	PASO ROBLES		PERRIS		PETALUMA		PICO RIVERA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	53	19,897	51	8,107	51	43,836	35	1,939
Home Furnishings and Appliance Stores	46	4,092	43	1,705	72	3,153	50	7,289
Bldg. Matrl. and Garden Equip. and Supplies	26	13,139	21	#	31	7,016	17	12,092
Food and Beverage Stores	42	7,606	39	12,095	55	15,396	55	8,621
Gasoline Stations	25	25,589	14	24,124	19	24,014	14	16,579
Clothing and Clothing Accessories Stores	42	5,045	89	790	82	13,788	85	6,612
General Merchandise Stores	15	25,155	22	#	7	7,759	28	29,978
Food Services and Drinking Places	133	19,889	95	11,144	191	21,517	153	19,687
Other Retail Group	425	10,881	410	26,794 #	852	20,762	664	6,996
Total Retail and Food Services	<b>807</b>	<b>131,292</b>	<b>784</b>	<b>84,759</b>	<b>1,360</b>	<b>157,242</b>	<b>1,101</b>	<b>109,794</b>
All Other Outlets	463	26,002	253	50,346	732	50,670	370	50,098
Totals All Outlets	<b>1,270</b>	<b>157,294</b>	<b>1,037</b>	<b>135,105</b>	<b>2,092</b>	<b>207,913</b>	<b>1,471</b>	<b>159,891</b>
Type of business	PINOLE		PITTSBURG		PLACENTIA		PLACERVILLE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	13	1,955	41	19,180	47	14,885	16	12,774
Home Furnishings and Appliance Stores	17	#	25	4,613	55	3,914	22	1,683
Bldg. Matrl. and Garden Equip. and Supplies	5	4,827	15	#	13	1,039	12	#
Food and Beverage Stores	18	6,212	37	9,478	26	4,691	19	4,073
Gasoline Stations	9	8,619	14	16,824	9	14,082	7	6,397
Clothing and Clothing Accessories Stores	19	2,508	43	4,578	43	2,463	27	747
General Merchandise Stores	7	10,431	20	15,296	11	1,200	6	1,318
Food Services and Drinking Places	69	11,530	102	14,702	118	14,488	76	8,001
Other Retail Group	165	14,339 #	267	16,699 #	318	10,187	249	16,522 #
Total Retail and Food Services	<b>322</b>	<b>60,421</b>	<b>564</b>	<b>101,370</b>	<b>640</b>	<b>66,948</b>	<b>434</b>	<b>51,514</b>
All Other Outlets	136	2,613	276	30,261	525	34,603	152	11,362
Totals All Outlets	<b>458</b>	<b>63,033</b>	<b>840</b>	<b>131,630</b>	<b>1,165</b>	<b>101,551</b>	<b>586</b>	<b>62,877</b>

NOTE: Detail may not compute to total due to rounding.



**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	PLEASANT HILL		PLEASANTON		POMONA		PORTERVILLE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	28	2,320	90	62,558	289	12,514	62	12,197
Home Furnishings and Appliance Stores	54	25,241	129	10,733	159	3,117	48	2,504
Bldg. Matrl. and Garden Equip. and Supplies	20	4,548	41	11,338	77	18,013	24	9,475
Food and Beverage Stores	26	8,191	53	13,256	129	18,272	26	7,452
Gasoline Stations	16	11,906	23	22,556	51	46,848	26	12,961
Clothing and Clothing Accessories Stores	34	7,813	199	42,420	303	4,148	96	2,445
General Merchandise Stores	10	17,012	28	50,235	138	11,353	23	22,989
Food Services and Drinking Places	113	20,475	248	36,972	342	35,292	100	12,411
Other Retail Group	333	17,208	999	24,925	1,840	25,026	333	5,581
Total Retail and Food Services	<b>634</b>	<b>114,713</b>	<b>1,810</b>	<b>274,992</b>	<b>3,328</b>	<b>174,582</b>	<b>738</b>	<b>88,014</b>
All Other Outlets	289	22,463	912	133,299	1,383	89,287	250	13,024
Totals All Outlets	<b>923</b>	<b>137,176</b>	<b>2,722</b>	<b>408,291</b>	<b>4,711</b>	<b>263,869</b>	<b>988</b>	<b>101,039</b>
Type of business	POWAY		RANCHO CORDOVA		RANCHO CUCAMONGA		RANCHO MIRAGE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	44	30,244	171	15,641	145	7,772	10	#
Home Furnishings and Appliance Stores	53	3,204	115	25,259	152	31,742	36	7,493
Bldg. Matrl. and Garden Equip. and Supplies	25	11,432	53	28,165	65	19,744	3	#
Food and Beverage Stores	28	5,698	46	6,788	90	22,834	12	4,173
Gasoline Stations	12	15,972	27	24,406	38	47,722	3	#
Clothing and Clothing Accessories Stores	53	1,557	60	2,182	264	29,330	27	1,018
General Merchandise Stores	16	64,278	18	36,611	74	82,745	2	#
Food Services and Drinking Places	126	13,496	187	18,839	349	71,231	61	15,650
Other Retail Group	508	18,895	484	21,595	1,230	53,229	244	27,114 #
Total Retail and Food Services	<b>865</b>	<b>164,775</b>	<b>1,161</b>	<b>179,486</b>	<b>2,407</b>	<b>366,348</b>	<b>398</b>	<b>55,448</b>
All Other Outlets	625	63,119	753	102,211	1,373	123,981	151	14,347
Totals All Outlets	<b>1,490</b>	<b>227,894</b>	<b>1,914</b>	<b>281,698</b>	<b>3,780</b>	<b>490,329</b>	<b>549</b>	<b>69,796</b>
Type of business	RANCHO SANTA MARGARITA		RED BLUFF		REDDING		REDLANDS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	30	19,828	22	4,687	138	59,082	60	43,875
Home Furnishings and Appliance Stores	85	2,426	16	815	118	16,140	66	3,812
Bldg. Matrl. and Garden Equip. and Supplies	20	#	18	#	81	32,629	32	21,170
Food and Beverage Stores	16	5,919	14	5,170	56	23,179	46	14,886
Gasoline Stations	6	11,174	15	14,783	50	50,573	15	19,942
Clothing and Clothing Accessories Stores	78	2,624	9	210	88	12,562	96	7,129
General Merchandise Stores	18	12,894	2	#	21	58,044	26	17,709
Food Services and Drinking Places	74	13,395	68	6,974	294	36,959	199	25,526
Other Retail Group	414	19,250 #	180	20,360 #	1,041	37,684	858	16,022
Total Retail and Food Services	<b>741</b>	<b>87,511</b>	<b>344</b>	<b>52,999</b>	<b>1,887</b>	<b>326,852</b>	<b>1,398</b>	<b>170,072</b>
All Other Outlets	426	20,544	201	9,500	1,102	86,877	547	28,804
Totals All Outlets	<b>1,167</b>	<b>108,055</b>	<b>545</b>	<b>62,499</b>	<b>2,989</b>	<b>413,729</b>	<b>1,945</b>	<b>198,876</b>
Type of business	REDONDO BEACH		REDWOOD CITY		RIALTO		RICHMOND	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	37	13,248	70	71,775	89	5,765	87	33,373
Home Furnishings and Appliance Stores	100	14,270	96	16,291	46	804	57	3,873
Bldg. Matrl. and Garden Equip. and Supplies	25	2,342	38	16,073	17	10,150	24	#
Food and Beverage Stores	73	17,012	67	18,968	65	10,862	75	7,853
Gasoline Stations	11	14,578	24	28,365	31	67,506	31	60,497
Clothing and Clothing Accessories Stores	233	34,175	89	9,400	80	4,145	146	8,810
General Merchandise Stores	57	20,905	20	45,600	17	#	26	58,187
Food Services and Drinking Places	248	41,313	254	31,495	128	16,893	165	14,381
Other Retail Group	871	16,923	572	25,873	409	27,646 #	588	23,154 #
Total Retail and Food Services	<b>1,655</b>	<b>174,766</b>	<b>1,230</b>	<b>263,839</b>	<b>882</b>	<b>143,770</b>	<b>1,199</b>	<b>210,130</b>
All Other Outlets	576	21,576	793	84,317	411	73,551	663	52,222
Totals All Outlets	<b>2,231</b>	<b>196,342</b>	<b>2,023</b>	<b>348,156</b>	<b>1,293</b>	<b>217,322</b>	<b>1,862</b>	<b>262,352</b>

NOTE: Detail may not compute to total due to rounding.



**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	RIDGECREST		RIVERBANK		RIVERSIDE		ROCKLIN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	33	8,392	23	2,027	358	205,679	49	20,509
Home Furnishings and Appliance Stores	26	1,523	14	#	295	32,966	73	23,031
Bldg. Matrl. and Garden Equip. and Supplies	10	#	8	#	136	48,945	27	5,216
Food and Beverage Stores	15	5,043	15	3,514	199	46,109	32	6,076
Gasoline Stations	16	7,249	5	6,926	67	89,828	21	21,264
Clothing and Clothing Accessories Stores	20	368	17	1,040	559	52,690	43	1,275
General Merchandise Stores	10	#	6	12,469	139	85,840	11	3,221
Food Services and Drinking Places	64	7,761	46	6,019	646	88,469	109	14,153
Other Retail Group	238	21,069 #	72	16,726 #	3,291	65,910	441	14,969
Total Retail and Food Services	<b>432</b>	<b>51,403</b>	<b>206</b>	<b>48,722</b>	<b>5,690</b>	<b>716,435</b>	<b>806</b>	<b>109,714</b>
All Other Outlets	186	5,490	80	4,388	2,217	205,520	412	33,524
Totals All Outlets	<b>618</b>	<b>56,893</b>	<b>286</b>	<b>53,110</b>	<b>7,907</b>	<b>921,955</b>	<b>1,218</b>	<b>143,238</b>
Type of business	ROHNERT PARK		ROSEMEAD		ROSEVILLE		SACRAMENTO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	16	2,839	59	4,815	149	228,024	489	70,033
Home Furnishings and Appliance Stores	40	8,713	63	2,359	211	52,615	454	53,903
Bldg. Matrl. and Garden Equip. and Supplies	9	#	17	335	84	32,642	180	66,518
Food and Beverage Stores	28	8,158	44	4,168	91	31,284	393	68,292
Gasoline Stations	11	9,333	9	9,969	36	52,391	123	129,906
Clothing and Clothing Accessories Stores	27	3,386	34	441	433	71,803	821	74,951
General Merchandise Stores	8	48,533	32	32,890	88	105,499	133	110,835
Food Services and Drinking Places	107	17,173	137	15,795	401	69,019	1,346	170,313
Other Retail Group	289	28,301 #	255	4,431	2,147	58,335	4,037	112,954
Total Retail and Food Services	<b>535</b>	<b>126,436</b>	<b>650</b>	<b>75,203</b>	<b>3,640</b>	<b>701,613</b>	<b>7,976</b>	<b>857,705</b>
All Other Outlets	331	26,503	298	8,213	1,058	110,044	3,515	394,445
Totals All Outlets	<b>866</b>	<b>152,938</b>	<b>948</b>	<b>83,416</b>	<b>4,698</b>	<b>811,657</b>	<b>11,491</b>	<b>1,252,151</b>
Type of business	SALINAS		SAN BERNARDINO		SAN BRUNO		SAN CARLOS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	134	69,571	258	73,317	28	13,740	32	2,917
Home Furnishings and Appliance Stores	103	15,313	217	18,619	39	8,011	59	17,719
Bldg. Matrl. and Garden Equip. and Supplies	40	33,382	70	35,004	8	#	47	28,361
Food and Beverage Stores	124	28,305	198	29,381	33	4,891	18	3,283
Gasoline Stations	50	64,807	61	67,549	16	20,707	8	6,646
Clothing and Clothing Accessories Stores	216	25,005	526	22,084	78	13,529	52	7,498
General Merchandise Stores	33	58,698	188	92,567	14	27,323	5	789
Food Services and Drinking Places	320	42,876	485	59,494	138	20,745	104	12,304
Other Retail Group	752	27,762	3,079	36,506	243	20,526 #	382	19,783
Total Retail and Food Services	<b>1,772</b>	<b>365,720</b>	<b>5,082</b>	<b>434,522</b>	<b>597</b>	<b>129,470</b>	<b>707</b>	<b>99,300</b>
All Other Outlets	869	108,950	1,150	83,774	289	11,276	692	49,706
Totals All Outlets	<b>2,641</b>	<b>474,670</b>	<b>6,232</b>	<b>518,295</b>	<b>886</b>	<b>140,747</b>	<b>1,399</b>	<b>149,006</b>
Type of business	SAN CLEMENTE		SAN DIEGO		SAN DIMAS		SAN FERNANDO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	49	3,537	1,226	443,829	28	1,107	48	3,816
Home Furnishings and Appliance Stores	131	6,684	1,639	270,998	36	3,433	91	1,348
Bldg. Matrl. and Garden Equip. and Supplies	26	#	423	186,982	14	#	22	#
Food and Beverage Stores	46	13,211	952	219,502	23	5,666	35	3,927
Gasoline Stations	15	28,857	330	407,004	11	12,563	7	4,049
Clothing and Clothing Accessories Stores	161	3,622	2,532	374,601	49	4,905	346	2,215
General Merchandise Stores	47	13,061	413	362,426	26	29,631	166	9,218
Food Services and Drinking Places	175	25,798	3,768	720,137	73	9,938	88	10,584
Other Retail Group	772	24,568 #	12,407	375,725	312	15,728 #	1,097	18,586 #
Total Retail and Food Services	<b>1,422</b>	<b>119,338</b>	<b>23,690</b>	<b>3,361,203</b>	<b>572</b>	<b>82,970</b>	<b>1,900</b>	<b>53,744</b>
All Other Outlets	769	26,086	11,790	1,272,529	416	45,632	365	13,518
Totals All Outlets	<b>2,191</b>	<b>145,424</b>	<b>35,480</b>	<b>4,633,732</b>	<b>988</b>	<b>128,603</b>	<b>2,265</b>	<b>67,262</b>

NOTE: Detail may not compute to total due to rounding.



**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	SAN FRANCISCO		SAN GABRIEL		SAN JOSE		SAN JUAN CAPISTRANO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	252	105,780	37	#	553	294,713	38	38,299
Home Furnishings and Appliance Stores	1,042	165,014	66	4,329	923	120,963	57	6,292
Bldg. Matrl. and Garden Equip. and Supplies	321	89,122	21	3,347	310	176,168	25	9,694
Food and Beverage Stores	1,156	150,496	55	3,782	637	111,393	21	3,554
Gasoline Stations	126	136,142	11	12,701	206	294,181	7	8,383
Clothing and Clothing Accessories Stores	2,331	389,459	107	7,874	1,189	179,073	71	6,080
General Merchandise Stores	273	161,533	37	111	183	258,886	28	#
Food Services and Drinking Places	4,233	748,063	188	18,202	2,084	302,479	87	13,621
Other Retail Group	7,653	346,111	420	10,991 #	6,430	208,962	525	25,222 #
Total Retail and Food Services	<b>17,387</b>	<b>2,291,720</b>	<b>942</b>	<b>61,338</b>	<b>12,515</b>	<b>1,946,818</b>	<b>859</b>	<b>111,147</b>
All Other Outlets	9,509	1,142,441	411	13,263	6,737	979,963	411	15,736
Totals All Outlets	<b>26,896</b>	<b>3,434,161</b>	<b>1,353</b>	<b>74,601</b>	<b>19,252</b>	<b>2,926,780</b>	<b>1,270</b>	<b>126,882</b>
Type of business	SAN LEANDRO		SAN LUIS OBISPO		SAN MARCOS		SAN MATEO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	85	43,335	70	46,422	57	12,754	79	20,971
Home Furnishings and Appliance Stores	106	8,725	91	16,653	104	45,911	162	18,822
Bldg. Matrl. and Garden Equip. and Supplies	61	28,059	40	20,074	61	32,011	46	18,779
Food and Beverage Stores	77	12,146	45	13,362	46	11,678	87	19,710
Gasoline Stations	35	28,074	21	22,706	17	27,263	34	40,022
Clothing and Clothing Accessories Stores	153	31,788	120	20,852	69	11,023	241	39,903
General Merchandise Stores	29	74,238	14	31,675	13	36,467	26	34,729
Food Services and Drinking Places	279	27,838	185	30,921	201	28,404	350	45,234
Other Retail Group	589	24,452	590	30,385	691	21,906	1,025	40,448
Total Retail and Food Services	<b>1,414</b>	<b>278,656</b>	<b>1,176</b>	<b>233,051</b>	<b>1,259</b>	<b>227,416</b>	<b>2,050</b>	<b>278,617</b>
All Other Outlets	1,034	130,899	688	44,837	943	59,564	1,171	47,221
Totals All Outlets	<b>2,448</b>	<b>409,555</b>	<b>1,864</b>	<b>277,887</b>	<b>2,202</b>	<b>286,981</b>	<b>3,221</b>	<b>325,838</b>
Type of business	SAN RAFAEL		SAN RAMON		SANTA ANA		SANTA BARBARA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	88	74,194	34	7,120	303	121,723	74	29,722
Home Furnishings and Appliance Stores	134	26,074	88	7,101	341	28,557	157	17,057
Bldg. Matrl. and Garden Equip. and Supplies	48	45,512	18	19,808	110	46,999	78	23,111
Food and Beverage Stores	58	18,018	28	11,556	293	46,844	112	28,893
Gasoline Stations	22	21,374	23	23,092	58	68,666	34	32,442
Clothing and Clothing Accessories Stores	121	8,778	75	2,376	429	52,294	274	46,566
General Merchandise Stores	20	12,713	14	#	121	54,384	45	16,374
Food Services and Drinking Places	227	25,013	147	20,361	752	77,099	382	80,741
Other Retail Group	897	33,902	494	28,052 #	1,456	62,336	1,732	44,234
Total Retail and Food Services	<b>1,615</b>	<b>265,579</b>	<b>921</b>	<b>119,466</b>	<b>3,863</b>	<b>558,901</b>	<b>2,888</b>	<b>319,138</b>
All Other Outlets	1,175	76,510	565	43,282	2,975	239,958	1,539	73,941
Totals All Outlets	<b>2,790</b>	<b>342,089</b>	<b>1,486</b>	<b>162,748</b>	<b>6,838</b>	<b>798,859</b>	<b>4,427</b>	<b>393,079</b>
Type of business	SANTA CLARA		SANTA CLARITA		SANTA CRUZ		SANTA FE SPRINGS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	158	121,821	171	107,645	49	15,114	122	19,871
Home Furnishings and Appliance Stores	244	43,912	260	22,307	81	5,034	143	6,066
Bldg. Matrl. and Garden Equip. and Supplies	58	16,284	97	35,391	41	12,402	63	9,906
Food and Beverage Stores	101	19,837	120	28,004	74	15,799	39	5,272
Gasoline Stations	30	37,687	45	76,753	13	15,049	12	15,079
Clothing and Clothing Accessories Stores	108	19,060	461	24,598	119	11,284	395	3,882
General Merchandise Stores	30	44,321	156	93,173	12	#	184	16,350
Food Services and Drinking Places	452	66,431	444	68,192	232	42,602	133	15,088
Other Retail Group	966	30,781	2,444	41,603	919	51,446 #	2,722	20,734
Total Retail and Food Services	<b>2,147</b>	<b>400,133</b>	<b>4,198</b>	<b>497,665</b>	<b>1,540</b>	<b>168,729</b>	<b>3,813</b>	<b>112,249</b>
All Other Outlets	2,191	341,251	1,827	94,712	621	39,801	1,889	343,773
Totals All Outlets	<b>4,338</b>	<b>741,383</b>	<b>6,025</b>	<b>592,377</b>	<b>2,161</b>	<b>208,531</b>	<b>5,702</b>	<b>456,021</b>

NOTE: Detail may not compute to total due to rounding.



**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	SANTA MARIA		SANTA MONICA		SANTA ROSA		SANTEE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	98	52,760	82	111,967	130	89,584	68	7,521
Home Furnishings and Appliance Stores	73	9,089	228	32,321	175	37,804	40	6,308
Bldg. Matrl. and Garden Equip. and Supplies	50	32,465	49	14,936	82	39,989	23	16,589
Food and Beverage Stores	83	20,194	84	24,016	116	40,172	28	7,669
Gasoline Stations	21	33,269	18	29,063	52	63,279	13	12,587
Clothing and Clothing Accessories Stores	119	9,997	459	88,522	247	36,930	57	6,858
General Merchandise Stores	31	51,384	66	15,068	33	83,139	21	50,573
Food Services and Drinking Places	226	29,630	431	120,557	445	54,946	112	17,416
Other Retail Group	536	18,717	1,669	68,879	1,793	64,247	430	13,616
Total Retail and Food Services	<b>1,237</b>	<b>257,505</b>	<b>3,086</b>	<b>505,329</b>	<b>3,073</b>	<b>510,091</b>	<b>792</b>	<b>139,138</b>
All Other Outlets	797	84,683	1,390	164,345	1,705	106,481	430	28,230
Totals All Outlets	<b>2,034</b>	<b>342,188</b>	<b>4,476</b>	<b>669,674</b>	<b>4,778</b>	<b>616,572</b>	<b>1,222</b>	<b>167,368</b>
Type of business	SEAL BEACH		SEASIDE		SELMA		SHAFTER	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	12	#	46	51,123	28	23,780	11	6,122
Home Furnishings and Appliance Stores	27	4,484	20	1,524	19	1,055	11	#
Bldg. Matrl. and Garden Equip. and Supplies	6	500	13	#	11	#	5	#
Food and Beverage Stores	13	4,887	28	3,438	24	4,622	13	1,432
Gasoline Stations	8	12,481	7	6,436	5	5,005	11	6,941
Clothing and Clothing Accessories Stores	48	5,674	24	218	41	414	13	44
General Merchandise Stores	18	14,196	3	#	11	#	6	443
Food Services and Drinking Places	83	18,009	68	8,086	63	7,327	23	1,925
Other Retail Group	199	7,547 #	149	19,988 #	115	19,865 #	41	61,042 #
Total Retail and Food Services	<b>414</b>	<b>67,778</b>	<b>358</b>	<b>90,813</b>	<b>317</b>	<b>62,067</b>	<b>134</b>	<b>77,949</b>
All Other Outlets	160	30,251	151	14,292	130	8,594	77	90,897
Totals All Outlets	<b>574</b>	<b>98,029</b>	<b>509</b>	<b>105,105</b>	<b>447</b>	<b>70,661</b>	<b>211</b>	<b>168,846</b>
Type of business	SIMI VALLEY		SONOMA		SONORA		SOUTH EL MONTE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	83	40,273	12	3,479	23	1,915	101	4,979
Home Furnishings and Appliance Stores	110	11,003	20	1,336	23	732	78	3,828
Bldg. Matrl. and Garden Equip. and Supplies	39	24,949	8	#	17	7,216	44	6,192
Food and Beverage Stores	75	20,034	29	7,952	9	5,471	36	3,299
Gasoline Stations	33	40,587	7	6,157	6	5,089	10	22,627
Clothing and Clothing Accessories Stores	143	11,748	34	2,198	39	1,896	143	#
General Merchandise Stores	46	61,010	6	#	5	#	65	212
Food Services and Drinking Places	262	39,089	54	10,887	53	4,813	69	5,718
Other Retail Group	980	23,386	254	12,862 #	240	19,671 #	701	3,742 #
Total Retail and Food Services	<b>1,771</b>	<b>272,080</b>	<b>424</b>	<b>44,871</b>	<b>415</b>	<b>46,803</b>	<b>1,247</b>	<b>50,596</b>
All Other Outlets	1,180	50,342	251	7,011	177	4,006	868	30,967
Totals All Outlets	<b>2,951</b>	<b>322,422</b>	<b>675</b>	<b>51,882</b>	<b>592</b>	<b>50,809</b>	<b>2,115</b>	<b>81,563</b>
Type of business	SOUTH GATE		SOUTH LAKE TAHOE		SOUTH SAN FRANCISCO		STANTON	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	127	17,404	23	3,443	54	6,948	51	5,383
Home Furnishings and Appliance Stores	59	710	26	1,094	61	9,421	25	#
Bldg. Matrl. and Garden Equip. and Supplies	21	529	23	5,637	29	16,964	18	10,861
Food and Beverage Stores	83	7,429	31	12,859	50	9,251	40	4,634
Gasoline Stations	23	20,945	11	10,025	28	24,170	11	13,378
Clothing and Clothing Accessories Stores	90	4,170	64	7,953	42	464	48	480
General Merchandise Stores	48	22,567	6	#	15	#	15	#
Food Services and Drinking Places	171	14,256	133	22,240	192	27,777	106	9,917
Other Retail Group	427	5,315	215	13,060 #	305	75,365 #	138	10,792 #
Total Retail and Food Services	<b>1,049</b>	<b>93,327</b>	<b>532</b>	<b>76,310</b>	<b>776</b>	<b>170,360</b>	<b>452</b>	<b>55,446</b>
All Other Outlets	576	29,779	267	13,967	805	90,684	295	14,358
Totals All Outlets	<b>1,625</b>	<b>123,105</b>	<b>799</b>	<b>90,277</b>	<b>1,581</b>	<b>261,044</b>	<b>747</b>	<b>69,804</b>

NOTE: Detail may not compute to total due to rounding.



**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	STOCKTON		SUNNYVALE		TEMECULA		THOUSAND OAKS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	256	89,101	52	79,319	112	85,620	105	127,117
Home Furnishings and Appliance Stores	211	18,700	137	30,114	129	15,597	167	30,069
Bldg. Matrl. and Garden Equip. and Supplies	87	49,514	33	44,581	56	23,906	48	22,664
Food and Beverage Stores	269	40,986	93	18,001	60	17,350	70	27,506
Gasoline Stations	78	79,002	30	32,888	26	51,104	29	44,014
Clothing and Clothing Accessories Stores	363	32,248	101	9,193	219	27,360	228	39,797
General Merchandise Stores	68	99,462	15	46,896	40	85,555	48	33,113
Food Services and Drinking Places	605	66,407	357	50,753	322	59,004	324	61,906
Other Retail Group	1,574	81,894	933	29,907	1,087	34,467	1,411	55,011
Total Retail and Food Services	<b>3,511</b>	<b>557,314</b>	<b>1,751</b>	<b>341,654</b>	<b>2,051</b>	<b>399,962</b>	<b>2,430</b>	<b>441,198</b>
All Other Outlets	1,540	160,761	1,298	244,095	988	136,901	1,528	102,355
Totals All Outlets	<b>5,051</b>	<b>718,075</b>	<b>3,049</b>	<b>585,749</b>	<b>3,039</b>	<b>536,864</b>	<b>3,958</b>	<b>543,553</b>
Type of business	TORRANCE		TRACY		TRUCKEE		TULARE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	145	150,190	68	42,133	17	2,157	57	17,865
Home Furnishings and Appliance Stores	345	55,320	68	24,624	28	2,972	41	1,757
Bldg. Matrl. and Garden Equip. and Supplies	88	37,149	28	12,698	23	11,411	29	13,207
Food and Beverage Stores	116	26,782	50	12,072	16	6,036	39	9,955
Gasoline Stations	42	53,377	25	40,393	10	10,706	27	33,615
Clothing and Clothing Accessories Stores	867	55,328	117	10,386	38	2,523	117	15,279
General Merchandise Stores	321	100,168	22	39,223	5	#	22	21,032
Food Services and Drinking Places	493	85,628	164	24,187	63	9,753	140	15,162
Other Retail Group	4,372	82,228	419	13,017	238	8,122 #	326	7,617
Total Retail and Food Services	<b>6,789</b>	<b>646,171</b>	<b>961</b>	<b>218,734</b>	<b>438</b>	<b>53,680</b>	<b>798</b>	<b>135,490</b>
All Other Outlets	2,031	179,245	421	23,944	184	14,771	342	37,297
Totals All Outlets	<b>8,820</b>	<b>825,415</b>	<b>1,382</b>	<b>242,678</b>	<b>622</b>	<b>68,451</b>	<b>1,140</b>	<b>172,787</b>
Type of business	TURLOCK		TUSTIN		UKIAH		UNION CITY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	93	15,932	39	90,342	24	13,852	23	2,650
Home Furnishings and Appliance Stores	73	4,052	133	29,964	18	1,607	50	#
Bldg. Matrl. and Garden Equip. and Supplies	29	16,087	23	17,207	18	16,770	19	14,600
Food and Beverage Stores	49	11,416	67	18,453	19	6,242	49	7,786
Gasoline Stations	28	30,797	18	27,128	11	9,536	13	12,140
Clothing and Clothing Accessories Stores	81	8,236	140	22,398	32	3,149	50	1,253
General Merchandise Stores	19	51,131	27	64,369	6	17,038	17	#
Food Services and Drinking Places	172	23,884	216	39,459	81	8,941	128	19,712
Other Retail Group	430	17,769	654	35,485	262	8,574	324	44,228 #
Total Retail and Food Services	<b>974</b>	<b>179,303</b>	<b>1,317</b>	<b>344,806</b>	<b>471</b>	<b>85,710</b>	<b>673</b>	<b>102,369</b>
All Other Outlets	479	42,255	906	61,800	222	9,125	471	81,379
Totals All Outlets	<b>1,453</b>	<b>221,559</b>	<b>2,223</b>	<b>406,605</b>	<b>693</b>	<b>94,835</b>	<b>1,144</b>	<b>183,748</b>
Type of business	UPLAND		VACAVILLE		VALLEJO		VENTURA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	121	23,616	61	45,948	89	39,399	128	61,530
Home Furnishings and Appliance Stores	102	6,897	69	13,762	67	9,703	155	15,457
Bldg. Matrl. and Garden Equip. and Supplies	52	25,048	28	21,467	23	15,038	79	34,616
Food and Beverage Stores	51	10,126	53	13,977	85	14,412	102	21,842
Gasoline Stations	23	23,879	31	33,036	40	32,067	41	43,772
Clothing and Clothing Accessories Stores	106	3,874	143	49,013	101	8,914	272	24,581
General Merchandise Stores	39	30,896	22	49,880	20	37,523	88	44,613
Food Services and Drinking Places	192	22,859	180	33,614	220	26,779	399	55,465
Other Retail Group	639	22,879	547	22,038	719	16,797	2,387	39,175
Total Retail and Food Services	<b>1,325</b>	<b>170,073</b>	<b>1,134</b>	<b>282,735</b>	<b>1,364</b>	<b>200,631</b>	<b>3,651</b>	<b>341,054</b>
All Other Outlets	724	39,473	472	34,570	516	32,026	1,619	74,721
Totals All Outlets	<b>2,049</b>	<b>209,546</b>	<b>1,606</b>	<b>317,305</b>	<b>1,880</b>	<b>232,658</b>	<b>5,270</b>	<b>415,774</b>

NOTE: Detail may not compute to total due to rounding.



**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2010**

(Taxable transactions in thousands of dollars)

Type of business	VICTORVILLE		VISALIA		VISTA		WALNUT CREEK	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	121	71,857	124	45,528	74	26,069	75	88,576
Home Furnishings and Appliance Stores	128	15,371	127	16,443	73	2,977	114	16,716
Bldg. Matrl. and Garden Equip. and Supplies	40	17,941	66	23,409	56	29,377	32	8,851
Food and Beverage Stores	65	17,931	59	18,567	69	15,068	39	17,039
Gasoline Stations	35	42,452	37	29,592	25	32,660	26	26,274
Clothing and Clothing Accessories Stores	228	17,371	196	22,568	75	6,626	158	54,264
General Merchandise Stores	84	60,059	39	76,977	27	48,000	16	30,583
Food Services and Drinking Places	238	32,892	283	43,238	211	24,801	223	44,073
Other Retail Group	1,224	22,684	766	33,685	738	19,273	838	28,556
Total Retail and Food Services	<b>2,163</b>	<b>298,557</b>	<b>1,697</b>	<b>310,007</b>	<b>1,348</b>	<b>204,850</b>	<b>1,521</b>	<b>314,932</b>
All Other Outlets	536	35,576	951	127,087	996	64,894	787	62,906
Totals All Outlets	<b>2,699</b>	<b>334,134</b>	<b>2,648</b>	<b>437,094</b>	<b>2,344</b>	<b>269,744</b>	<b>2,308</b>	<b>377,838</b>
Type of business	WATSONVILLE		WEST COVINA		WEST HOLLYWOOD		WEST SACRAMENTO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	47	15,534	58	67,918	18	#	79	10,001
Home Furnishings and Appliance Stores	37	2,200	95	12,297	156	31,297	38	#
Bldg. Matrl. and Garden Equip. and Supplies	27	13,547	18	#	26	6,466	30	18,783
Food and Beverage Stores	56	9,298	72	11,618	57	27,414	45	11,667
Gasoline Stations	18	17,018	18	23,736	7	7,364	22	22,217
Clothing and Clothing Accessories Stores	68	4,751	177	25,477	209	18,645	42	#
General Merchandise Stores	15	14,687	61	37,685	21	#	7	22,499
Food Services and Drinking Places	125	15,483	227	34,433	235	73,224	102	11,061
Other Retail Group	333	10,242	518	25,528 #	603	54,342 #	254	35,465 #
Total Retail and Food Services	<b>726</b>	<b>102,759</b>	<b>1,244</b>	<b>238,693</b>	<b>1,332</b>	<b>218,752</b>	<b>619</b>	<b>131,694</b>
All Other Outlets	423	30,385	435	27,074	618	35,837	573	148,225
Totals All Outlets	<b>1,149</b>	<b>133,144</b>	<b>1,679</b>	<b>265,768</b>	<b>1,950</b>	<b>254,589</b>	<b>1,192</b>	<b>279,919</b>
Type of business	WESTMINSTER		WHITTIER		WINDSOR		WOODLAND	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	77	48,226	73	11,445	10	2,384	50	15,862
Home Furnishings and Appliance Stores	128	17,770	78	2,660	18	917	45	5,029
Bldg. Matrl. and Garden Equip. and Supplies	34	18,087	35	12,157	12	#	34	13,618
Food and Beverage Stores	126	13,986	68	13,905	17	4,046	41	9,034
Gasoline Stations	21	33,580	17	20,203	6	7,145	18	19,069
Clothing and Clothing Accessories Stores	259	18,835	126	8,902	20	179	58	4,809
General Merchandise Stores	47	55,033	69	21,401	2	#	17	33,679
Food Services and Drinking Places	288	26,496	220	27,572	57	7,453	128	12,886
Other Retail Group	624	19,324	1,067	17,949	204	28,462 #	328	13,545
Total Retail and Food Services	<b>1,604</b>	<b>251,338</b>	<b>1,753</b>	<b>136,194</b>	<b>346</b>	<b>50,586</b>	<b>719</b>	<b>127,533</b>
All Other Outlets	677	23,305	633	31,910	243	20,323	448	71,785
Totals All Outlets	<b>2,281</b>	<b>274,643</b>	<b>2,386</b>	<b>168,104</b>	<b>589</b>	<b>70,910</b>	<b>1,167</b>	<b>199,318</b>
Type of business	YORBA LINDA		YUBA CITY		YUCAIPA		YUCCA VALLEY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	35	1,974	77	27,504	52	6,106	37	7,503
Home Furnishings and Appliance Stores	90	22,337	60	5,716	33	508	20	830
Bldg. Matrl. and Garden Equip. and Supplies	34	2,361	28	20,949	21	2,397	13	#
Food and Beverage Stores	22	7,005	56	13,482	24	6,613	14	6,687
Gasoline Stations	7	10,600	25	14,834	12	15,194	11	9,271
Clothing and Clothing Accessories Stores	92	1,614	95	10,376	34	#	20	492
General Merchandise Stores	16	21,272	23	46,489	9	1,559	7	#
Food Services and Drinking Places	87	14,779	154	20,533	81	8,900	46	6,276
Other Retail Group	507	12,981	416	18,181	391	7,625 #	328	23,360 #
Total Retail and Food Services	<b>890</b>	<b>94,922</b>	<b>934</b>	<b>178,065</b>	<b>657</b>	<b>48,903</b>	<b>496</b>	<b>54,419</b>
All Other Outlets	550	18,333	465	39,209	231	5,127	172	3,360
Totals All Outlets	<b>1,440</b>	<b>113,256</b>	<b>1,399</b>	<b>217,273</b>	<b>888</b>	<b>54,030</b>	<b>668</b>	<b>57,779</b>

# Sales omitted because their publication would result in the disclosure of confidential information. In Table 5, these are included with "Other Retail Group" when possible.

NOTE: Detail may not compute to total due to rounding.



**TABLE 6. TAXABLE SALES IN ALL CITIES EXCEPT THE 272 LARGEST, THIRD QUARTER 2010**  
(Taxable transactions in thousands of dollars)

City	Retail and food services		Total outlets		City	Retail and food services		Total outlets	
	Permits	Taxable Transactions	Permits	Taxable Transactions		Permits	Taxable Transactions	Permits	Taxable Transactions
ADELANTO	134	9,914	246	24,560	GALT	1,597	21,359	1,782	29,975
ALBANY	351	40,563	513	48,255	GONZALES	81	5,085	123	14,503
ALTURAS	93	10,041	156	12,244	GRAND TERRACE	148	8,637	194	19,319
AMADOR	27	#	29	183 #	GREENFIELD	115	14,327	163	22,408
AMERICAN CANYON	196	36,983	328	44,251	GRIDLEY	129	17,725	180	20,536
ANDERSON	279	38,357	421	45,971	GROVER BEACH	216	18,624	371	23,092
ANGELS CAMP	125	13,287	181	14,571	GUADALUPE	51	3,234	72	5,327
ARCATA	550	35,556	778	48,176	GUSTINE	67	3,294	98	4,123
ARTESIA	406	35,090	552	41,822	HALF MOON BAY	334	35,810	495	46,825
ARVIN	110	7,563	143	14,608	HAWAIIAN GARDENS	184	12,303	264	14,121
ATHERTON	111	670	182	2,728	HERCULES	188	19,970	244	30,155
ATWATER	294	40,163	413	50,302	HIDDEN HILLS	33	93	43	178
AVALON	172	20,972	218	22,473	HIGHLAND	438	37,523	575	40,425
AVENAL	66	3,839	79	4,702	HILLSBOROUGH	128	305	203	2,375
BANNING	340	32,658	471	36,203	HOLTVILLE	43	3,294	64	7,711
BELL	396	28,140	564	37,575	HUGHSON	69	3,339	102	8,915
BELL GARDENS	404	41,244	627	45,836	HURON	50	2,882	68	3,349
BELMONT	359	41,892	613	55,136	IMPERIAL	89	20,360	162	31,545
BELVEDERE	38	184	81	1,354	IMPERIAL BEACH	263	16,854	354	17,800
BIG BEAR LAKE	406	35,564	519	38,604	INDIAN WELLS	140	3,484	204	9,705
BIGGS	8	319	15	371	IONE	78	1,775	104	3,506
BISHOP	271	37,503	398	45,464	IRWINDALE	248	28,147	622	92,467
BLUE LAKE	24	98	36	268	ISLETON	37	621	44	2,678
BLYTHE	165	28,961	262	31,600	JACKSON	199	12,103	280	14,254
BRADBURY	11	55	16	69	KERMAN	144	19,817	196	24,222
BRAWLEY	156	24,413	284	40,752	KING CITY	246	17,222	336	26,171
BRISBANE	91	19,271	241	98,218	KINGSBURG	144	15,301	224	20,952
BUELLTON	139	29,752	259	34,762	LA CANADA-FLINTRIDGE	362	39,414	543	44,111
CALIFORNIA CITY	102	5,804	129	6,093	LA HABRA HEIGHTS	50	62	77	622
CALIMESA	116	12,123	159	13,521	LA PALMA	171	51,397	269	66,992
CALIPATRIA	17	1,670	28	1,750	LAFAYETTE	580	40,906	906	49,322
CALISTOGA	164	13,638	256	18,578	LAGUNA WOODS	155	16,983	200	18,324
CANYON LAKE	166	2,551	222	3,765	LAKEPORT	208	23,839	305	27,024
CARMEL	421	43,940	562	47,959	LARKSPUR	297	35,537	488	40,614
CARPINTERIA	331	27,615	514	37,925	LATHROP	121	41,342	201	51,875
CHOWCHILLA	141	17,413	204	21,375	LEMOORE	199	24,121	282	32,980
CLAYTON	114	6,617	159	7,757	LINDSAY	139	12,448	194	14,645
CLEARLAKE	188	26,726	253	27,967	LIVE OAK	65	4,126	81	5,017
CLOVERDALE	157	11,713	242	13,039	LIVINGSTON	94	22,622	118	24,912
COALINGA	116	14,374	178	19,902	LOMA LINDA	224	63,394	328	82,412
COLFAX	108	9,969	148	12,710	LOMITA	426	31,184	579	35,295
COLMA	95	144,440	156	156,145	LOOMIS	184	10,095	297	19,563
COLUSA	113	12,423	176	21,515	LOS ALAMITOS	354	37,989	634	52,803
CORCORAN	103	9,910	167	25,985	LOS ALTOS HILLS	105	310	159	1,988
CORNING	130	52,948	183	55,427	LOYALTON	15	812	22	950
CORONADO	375	35,011	558	61,195	MAMMOTH LAKES	248	31,928	360	37,087
COTATI	208	31,359	314	35,468	MARICOPA	12	#	13	642 #
CRESCENT CITY	162	20,843	245	25,095	MARINA	228	40,557	349	43,529
CUDAHY	395	13,189	486	22,600	MARYSVILLE	245	27,801	348	38,036
DEL MAR	908	38,025	1,173	49,080	MAYWOOD	237	18,327	358	24,258
DEL REY OAKS	22	5,904	41	6,973	MC FARLAND	80	4,639	103	5,426
DESERT HOT SPRINGS	304	18,414	401	19,857	MENDOTA	93	7,532	116	14,166
DINUBA	232	77,829	343	91,467	MILL VALLEY	471	40,336	785	47,058
DORRIS	15	490	23	540	MILLBRAE	331	43,282	490	48,848
DOS PALOS	64	3,056	93	7,942	MONTAGUE	36	1,017	47	1,740
DUNSMUIR	57	1,855	78	1,977	MONTE SERENO	43	238	58	242
EAST PALO ALTO	121	64,919	157	66,475	MORAGA	246	17,728	346	19,262
ESCALON	108	10,811	161	14,709	MORRO BAY	384	32,359	512	35,051
ETNA	31	1,138	44	1,360	MOUNT SHASTA	222	16,986	311	20,896
EXETER	142	12,370	214	13,909	NEEDLES	68	8,302	110	8,971
FAIRFAX	226	8,582	329	9,513	NEVADA CITY	259	10,318	356	16,804
FARMERSVILLE	102	8,880	130	9,672	NEWMAN	82	5,692	118	9,090
FERNDALE	76	2,737	106	3,351	OAKLEY	290	24,109	407	31,891
FILLMORE	153	18,226	231	20,235	OJAI	374	16,501	552	22,174
FIREBAUGH	68	6,593	106	21,339	ORANGE COVE	55	2,876	70	3,442
FORT BRAGG	284	31,633	413	36,871	ORINDA	327	16,125	514	18,539
FORT JONES	33	2,242	50	2,432	ORLAND	167	16,048	236	18,144
FORTUNA	269	26,119	387	35,801	PACIFIC GROVE	471	25,973	649	29,625
FOSTER CITY	360	47,458	610	89,317	PACIFICA	473	33,866	727	36,120
FOWLER	87	11,862	130	23,706	PALOS VERDES ESTATES	197	2,518	293	4,731



**TABLE 6. TAXABLE SALES IN ALL CITIES EXCEPT THE 272 LARGEST, THIRD QUARTER 2010**  
(Taxable transactions in thousands of dollars)

City	Retail and food services		Total outlets		City	Retail and food services		Total outlets	
	Permits	Taxable Transactions	Permits	Taxable Transactions		Permits	Taxable Transactions	Permits	Taxable Transactions
PARADISE	616	32,800	862	35,991	SOLEDAD	128	11,749	169	12,947
PARLIER	88	6,670	110	7,369	SOLVANG	259	17,745	358	23,448
PATTERSON	182	25,219	248	30,804	SOUTH PASADENA	439	31,750	651	37,386
PIEDMONT	118	2,835	192	3,111	ST. HELENA	264	31,774	491	46,569
PISMO BEACH	332	53,339	418	56,406	SUISUN	229	18,641	311	19,452
PLYMOUTH	47	2,400	69	2,918	SUSANVILLE	169	29,064	274	31,238
POINT ARENA	39	1,707	48	1,857	SUTTER CREEK	133	3,737	176	4,288
PORT HUENEME	190	17,036	282	19,188	TAFT	172	19,224	252	33,840
PORTOLA	74	3,045	105	4,475	TEHACHAPI	316	32,386	418	34,599
PORTOLA VALLEY	78	2,510	133	3,348	TEHAMA	5	#	5	32 #
RANCHO PALOS VERDES	486	29,901	680	46,999	TEMPLE CITY	458	31,094	707	34,818
REEDLEY	239	25,943	382	32,609	TIBURON	188	8,455	325	9,559
RIO DELL	39	2,672	57	3,485	TRINIDAD	28	2,881	36	2,890
RIO VISTA	118	12,597	185	19,238	TULELAKE	12	560	18	3,262
RIPON	158	36,636	234	41,368	TWENTYNINE PALMS	221	22,058	312	24,937
ROLLING HILLS	22	#	31	46 #	VERNON	238	14,556	1,025	89,858
ROLLING HILLS ESTATES	348	22,977	473	25,711	VILLA PARK	67	2,644	124	2,863
ROSS	46	393	88	610	WALNUT	573	28,246	1,064	37,332
SAN ANSELMO	409	19,704	648	21,915	WASCO	166	20,274	224	25,293
SAN JACINTO	396	38,482	586	44,090	WATERFORD	73	6,146	93	7,861
SAN JOAQUIN	22	1,728	32	6,347	WEED	87	13,143	116	13,274
SAN JUAN BAUTISTA	151	2,629	177	2,932	WESTLAKE VILLAGE	379	48,168	692	59,711
SAN MARINO	215	6,096	336	7,816	WESTMORLAND	17	#	20	2,880 #
SAN PABLO	322	32,174	439	36,286	WHEATLAND	40	2,678	50	3,563
SAND CITY	60	41,522	126	48,693	WILDOMAR	313	24,223	426	25,937
SANGER	246	31,765	365	36,773	WILLIAMS	79	12,404	107	13,884
SANTA PAULA	285	32,224	493	42,008	WILLITS	199	25,968	296	31,639
SARATOGA	404	17,721	616	23,691	WILLOWS	108	18,363	162	22,589
SAUSALITO	483	29,863	809	35,504	WINTERS	102	7,404	144	8,191
SCOTTS VALLEY	320	31,190	522	39,777	WOODLAKE	69	3,236	93	5,391
SEBASTOPOL	410	26,755	583	32,028	WOODSIDE	110	8,498	188	11,219
SHASTA LAKE	127	5,826	201	11,348	YOUNTVILLE	67	16,861	130	19,344
SIERRA MADRE	238	4,151	336	5,389	YREKA	251	32,371	398	36,818
SIGNAL HILL	359	173,233	735	211,624					
SOLANA BEACH	536	50,829	836	62,994					

# Sales omitted because their publication would result in the disclosure of confidential information. In Table 6, these are included with "Total Outlets, Taxable Transactions".

#### FOOTNOTES

a/ Per capita taxable sales were derived by dividing third quarter self-assessed taxable sales by the population estimates of the State Department of Finance for July 1. The populations used were 38,476,724 for 2009 and 38,826,898 for 2010.

b/ Some permittees, by the nature of their business, are not required to allocate local sales or use tax to specific local jurisdictions. Their taxable transactions are listed under the column headed "Unallocated" in Table 2. Contractors and manufacturers generate most of the countywide unallocable transactions through construction work and making installations of manufactured products in the various counties. Unallocated taxable sales are not reported in Tables 5 and 6.

#### Notes concerning permits:

A sales tax permit is required for each place of business operated by all manufacturers, wholesalers, and retailers of tangible personal property except those dealing solely in nontaxable commodities. Permits are tabulated twice a year: as of January 1 and July 1.



**Table 3 to Table 5 Conversion Chart**

<b>NAICS</b>	<b>Table 3</b>	<b>Table 5</b>
44111	New Car Dealers	Motor Vehicle and Parts Dealers
44112	Used Car Dealers	Motor Vehicle and Parts Dealers
4412	Other Motor Vehicle Dealers	Motor Vehicle and Parts Dealers
4413	Auto. Parts, Accessories and Tire Stores	Motor Vehicle and Parts Dealers
4421	Furniture Stores	Home Furnishings and Appliance Stores
4422	Home Furnishings Stores	Home Furnishings and Appliance Stores
44311	Appliance, T.V., and Other Electronics Stores	Home Furnishings and Appliance Stores
44312	Computer and Software Stores	Home Furnishings and Appliance Stores
44313	Camera and Photographic Supplies Stores	Home Furnishings and Appliance Stores
4441	Building Material and Supplies Dealers	Bldg. Matrl. and Garden Equip. and Supplies
4442	Lawn and Garden Equip. and Supplies Stores	Bldg. Matrl. and Garden Equip. and Supplies
44511	Supermarkets and Other Grocery Stores	Food and Beverage Stores
44512	Convenience Stores	Food and Beverage Stores
4452	Specialty Food Stores	Food and Beverage Stores
4453	Beer, Wine, and Liquor Stores	Food and Beverage Stores
44611	Pharmacies and Drug Stores	Other Retail Group
44612-44619	Health and Personal Care Stores	Other Retail Group
447	Gasoline Stations	Gasoline Stations
44811	Men's Clothing Stores	Clothing and Clothing Accessories Stores
44812	Women's Clothing Stores	Clothing and Clothing Accessories Stores
44813-44819	Family Clothing Stores, Accessories, and Others	Clothing and Clothing Accessories Stores
4482	Shoe Stores	Clothing and Clothing Accessories Stores
4483	Jewelry, Luggage, and Leather Goods Stores	Clothing and Clothing Accessories Stores
45111	Sporting Goods Stores	Other Retail Group
45112-45114	Hobby, Toy and Musical Instrument Stores	Other Retail Group
4512	Book, Periodical, and Music Stores	Other Retail Group
452	General Merchandise Stores	General Merchandise Stores
4531	Florists	Other Retail Group
45321	Office Supplies and Stationery Stores	Other Retail Group
45322	Gift, Novelty, and Souvenir Stores	Other Retail Group
4533	Used Merchandise Stores	Other Retail Group
4539	Other Miscellaneous Store Retailers	Other Retail Group
454	Nonstore Retailers	Other Retail Group
7221	Full-Service Restaurants	Food Services and Drinking Places
7222	Limited-Service Eating Places	Food Services and Drinking Places
7223	Special Food Services	Food Services and Drinking Places
7224	Drinking Places (Alcoholic Beverages)	Food Services and Drinking Places
All others	All Other Outlets	All other outlets